



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Victoria Revzin
DOCKET NO.: 19-06181.001-R-1
PARCEL NO.: 16-35-302-007

The parties of record before the Property Tax Appeal Board are Victoria Revzin, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC in Chicago, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***a reduction*** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$49,365
IMPR.: \$189,495
TOTAL: \$238,860

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of two-story dwelling of brick exterior construction containing 4,211 square feet of living area. The dwelling was built in 1964 but has an effective year built of 1977 and a chronological age of approximately 55 years old. Features of the home include a full basement with a recreation room, central air conditioning, two fireplaces and an attached garage with 690 square feet of building area. The property has a site with approximately 20,440 square feet of land area and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with two-story dwellings of brick exterior construction ranging in size from 3,290 to 4,632 square feet of living area. The homes range in age from 51 to 66 years old. Each comparable has a full basement with two having finished area, central air conditioning, and

an attached garage ranging in size from 484 to 850 square feet of building area. Three of the comparables have one or two fireplaces. The comparables have the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$128,623 to \$172,370 or from \$37.21 to \$41.40 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$165,660.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$282,965. The subject property has an improvement assessment of \$233,600 or \$55.47 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with two-story dwellings of brick, stucco, brick and stone or brick and Dryvit exterior construction ranging in size from 4,021 to 4,801 square feet of living area. The homes were built from 1955 to 2007. Four comparables are described as having full basements and one comparable is described as having a crawl space, however, each is described as having a recreation room. Each property has central air conditioning, one to three fireplaces, and an attached garage ranging in size from 601 to 1,032 square feet of building area. Comparables #3 and #5 have an inground swimming pools. The comparables have the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$297,572 to \$376,901 or from \$50.58 to \$67.41 per square foot of living area.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains nine comparables submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable #2 due differences in dwelling size. The Board gives less weight to board of review comparables #1 through #4 due to differences from the subject dwelling in age as they have chronological ages that are from 34 to 43 years newer than the subject dwelling. The Board gives most weight to appellant's comparables #1, #3, and #4 as well as board of review comparable #5. Board of review comparable #5 would require adjustments due to the differences from the subject in foundation and the fact this property has an inground swimming pool while the subject property has no swimming pool. These comparables have improvement assessments that range from \$145,857 to \$242,838 or from \$37.21 to \$50.58 per square foot of living area. The subject's improvement assessment of \$233,600 or \$55.47 per square foot of living area falls within the range on an overall basis but above the range established by the best comparables in this record on a per square foot basis. The comparable with the higher overall improvement assessment is approximately 600 square feet larger than the subject dwelling, which accounts in part for the

difference. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

February 15, 2022



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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