



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

APPELLANT: Bonnie Sloan
DOCKET NO.: 19-06568.001-R-1
PARCEL NO.: 15-25-207-002

The parties of record before the Property Tax Appeal Board are Bonnie Sloan, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. 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 **No Change** 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: \$80,527
IMPR.: \$165,767
TOTAL: \$246,294

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 a one-story dwelling of wood siding exterior construction with 4,340 square feet of living area. The dwelling was constructed in 1966 with an effective age of 1976. Features of the home include a basement with finished area, central air conditioning, three fireplaces and a 616 square foot garage. The property has a 53,334 square foot site and is located in Riverwoods, Vernon Township, Lake County.

The appellant appeared before the Property Tax Appeal Board through counsel contending assessment inequity with respect to the improvement as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellant submitted information on nine equity comparables located within 1.08 miles from the subject property and in the same neighborhood code as the subject. The comparables were improved with one-story dwellings of dryvit, wood siding, brick or wood siding and brick exterior construction that range

in size from 3,790 to 4,735 square feet of living area. The comparables were built from 1940 to 1965 with seven comparables having effective ages ranging from 1964 to 1973. Comparables #6 and #9 did not have effective ages. Five comparables do not have a basement and four comparables have a basement with one comparable having finished area. Eight comparables have central air conditioning. Each comparable has one to four fireplaces and an attached or detached garage ranging in size from 452 to 1,145 square feet of building area. The comparables have improvement assessments that range from \$119,090 to \$163,461 or from \$29.08 to \$35.63 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$143,301 or \$33.02 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$246,294. The subject property has an improvement assessment of \$165,767 or \$38.20 per square foot of living area. Appearing on behalf of the board of review was Jack Perry, Mass Appraisal Specialist.

In support of its contention of the correct assessment the board of review submitted photographs and sketches of the board of reviews comparables and a property record card of the subject property. The board of review submitted a grid analysis on five equity comparables located within .76 of a mile from the subject property and in the same neighborhood code as the subject. The comparables were improved with one-story dwellings of frame or brick exterior construction that range in size from 3,913 to 4,598 square feet of living area. The comparables were built from 1952 to 1979 with four comparables having effective ages ranging from 1967 to 1983. Comparable #3 did not have an effective age. Each comparable has a basement with three comparables having finished area, central air conditioning one to three fireplaces and an attached garage ranging in size from 528 to 1,500 square feet of building area. Comparable #1 has an inground swimming pool, hot tubs, and a tennis court. The comparables have improvement assessments that range from \$161,444 to \$207,847 or from \$41.00 to \$45.20 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

In written rebuttal, the appellant's attorney argued that the board of review's comparable #1 was in "good condition" whereas the subject property is in "average condition."

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted 14 suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #3 through #9 along with board of review comparables #3 and #5. These comparables lack a basement and/or central air conditioning

and/or a finished basement when compared to the subject property. The Board gave less weight to board of review comparable #1 as this property has an inground swimming pool, hot tubs and a tennis court, features that the subject lacks.

The Board finds the best evidence of assessment equity to be the remaining comparables. These comparables are more similar in location, style, dwelling size, effective age and features when compared to the subject property. These comparables had improvement assessments that ranged from \$144,489 to \$182,873 or from \$33.68 to \$43.00 per square foot of living area. The subject's improvement assessment of \$165,767 or \$38.20 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Based on this evidence, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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:

August 22, 2023



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Bonnie Sloan, by attorney:
Abby L. Strauss
Schiller Law P.C.
33 North Dearborn
Suite 1130
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085