



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

APPELLANT: Larry Rubin
DOCKET NO.: 19-06570.001-R-1
PARCEL NO.: 15-25-406-002

The parties of record before the Property Tax Appeal Board are Larry Rubin, 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: \$82,113
IMPR.: \$303,612
TOTAL: \$385,725

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 two-story dwelling of brick exterior construction with 5,986 square feet of living area. The dwelling was constructed in 2002. Features of the home include a basement with finished area, central air conditioning, two fireplaces, a 968 square foot garage and an inground swimming pool.¹ The property has a 48,670 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.² The subject's

¹ Details of the subject not provided by the appellant are drawn from the property record card submitted by the board of review.

² A consolidated hearing was held under Docket Nos. 19-06570.001-R-1 and 21-02969.001-R-1. Individual decisions will be rendered for each docket with applicable evidence presented.

land assessment was not contested. In support of this argument the appellant submitted information on four equity comparables located within 1.30 miles from the subject property and in the same neighborhood code as the subject. The comparables were improved with two-story dwellings³ of wood siding or wood siding and brick exterior construction that range in size from 5,599 to 6,330 square feet of living area. The comparables were built from 1976 to 2005 with the three oldest comparables having effective ages from 1982 to 1985. Comparables #3 and #4 have a crawl space foundation and comparable #1 has a concrete slab foundation. Comparable #2 has an unfinished basement. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 598 to 1,110 square feet of building area. Comparable #2 has an inground swimming pool and a tennis court. The comparables have improvement assessments that range from \$126,110 to \$264,768 or from \$22.09 to \$44.85 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$222,110 or \$37.11 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 \$385,725. The subject property has an improvement assessment of \$303,612 or \$50.72 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 a property record card of the subject property along with a grid analysis on five equity comparables located within 1.44 miles from the subject property and in the same neighborhood code as the subject. The comparables are improved with two-story dwellings of dryvit, brick or brick and dryvit exterior construction that range in size from 6,088 to 6,537 square feet of living area. The comparables were built from 2002 to 2005. Each comparable has a basement with one comparable having finished area, central air conditioning, four or five fireplaces and a garage ranging in size from 884 to 1,410 square feet of building area. The comparables have improvement assessments that range from \$382,757 to \$412,512 or from \$61.49 to \$65.54 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 comparables have a superior "grade" when compared to the subject. Furthermore, comparable #2 is superior in living area when compared to the subject.

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

³ The appellant's comparable #3 has a ground floor area of 2,597 square feet with above ground area of 6,235 square feet, suggesting this is a part two-story dwelling, rather than a "one-story" as set forth in the grid analysis.

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 nine suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #3 and #4. These comparables lack a basement when compared to the subject property, which has a basement with finished area.

The Board finds the best evidence of assessment equity to be the remaining comparables. These comparables have varying degrees of similarity in location, age, design, dwelling size and some features. These comparables have improvement assessments ranging from \$251,132 to \$412,512 or from \$44.85 to \$65.54 per square foot of living area. The subject's improvement assessment of \$303,612 or \$50.72 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 record 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

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