



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

APPELLANT: Mary Reppert
DOCKET NO.: 19-06579.001-R-1
PARCEL NO.: 16-03-402-017

The parties of record before the Property Tax Appeal Board are Mary Reppert, 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: \$148,803
IMPR.: \$197,447
TOTAL: \$346,250

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 and wood siding construction with 3,373 square feet of living area. The dwelling was constructed in 1979. Features of the home include a full basement with a 550 square foot recreation room, central air conditioning, three fireplaces, and a garage containing 914 square feet of building area. The property has a 59,860 square foot site and is located in Lake Forest, Moraine Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant originally submitted information on nine equity comparables. After receipt of an incomplete checklist from the Property Tax Appeal Board concerning this appeal, the appellant submitted a grid analysis of four comparables, all of which were presented in the original submission. For ease of reference, the appellant's comparables will be renumbered as originally submitted as comparables #1 through #9. The comparables

consist of two-story dwellings of brick, wood siding, or brick and wood siding exterior construction that were built between 1973 and 1977. The homes range in size from 3,311 to 3,854 square feet of living area. Each dwelling has central air conditioning, and a garage ranging in size from 515 to 1,152 square feet of building area. Each of the nine comparables has a full basement, with three having finished area between 697 and 1,344 square feet. Eight of the dwellings have either one or two fireplaces, with comparable #5 having three fireplaces. The comparables have improvement assessments ranging from \$113,908 to \$207,267 or from \$30.50 to \$55.12 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$177,082 or \$52.50 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 \$346,250. The subject property has an improvement assessment of \$197,447 or \$58.54 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 that are located in the same assessment neighborhood code as the subject property. The comparables consist of two-story dwellings of brick or wood siding exterior construction that were built from 1972 to 1977; where one home built in 1972 has an effective age of 1988. The homes range in size from 3,276 to 3,569 square feet of living area. Each dwelling has a full basement, with three having finished area between 725 and 1,290 square feet. Each has central air conditioning, one or two fireplaces, and an attached garage ranging in size from 528 to 1,050 square feet of building area. The comparables have improvement assessments ranging from \$179,468 to \$217,328 or from \$53.51 to \$65.01 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 a total of 14 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2, #3, #4, #6, #7, #8, and #9 which feature larger dwellings and/or do not feature a finished basement as compared to the subject property, as well as board of review comparables #1, #2, and #3 which do not feature a finished basement or have a newer effective age as compared to the subject property.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #5 along with board of review comparables #4 and #5 which are more similar to the subject in age and features. These comparables have improvement assessments that range from \$136,636 to

\$188,605 or from \$38.05 to \$56.77 per square foot of living area. The subject's improvement assessment of \$197,447 or \$58.54 per square foot of living area falls above the range established by the best comparables in this record, however the Board finds this to be logical due to the subject's superior age, number of fireplaces, and larger garage. Based on this record and after considering adjustments to the comparables for differences, 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:

May 17, 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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