



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

APPELLANT: Jason Abrahams
DOCKET NO.: 19-07632.001-R-1
PARCEL NO.: 15-28-408-017

The parties of record before the Property Tax Appeal Board are Jason Abrahams, 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 **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: \$25,763
IMPR.: \$155,625
TOTAL: \$181,388

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 is improved with a two-story dwelling of wood siding exterior construction with 3,078 square feet of living area. The dwelling was constructed in 1986 and is approximately 33 years old. Features of the home include a partial basement finished with a 1,020 square foot recreation room, central air conditioning, one fireplace and an attached garage with 462 square feet of building area. The property has a site with approximately 11,630 square feet of land area and is located in Buffalo Grove, Vernon 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 wood siding exterior construction ranging in size from 2,460 to 3,060 square feet of living area. The dwellings range in age from 31 to 39 years old. Each comparable has an unfinished basement, central air conditioning, and an

attached garage ranging in size from 400 to 462 square feet of building area. Comparables #3 and #4 have one fireplace. The comparables have the same assessment neighborhood code as the subject property and are located from .18 to .50 of one mile from the subject property. The improvement assessments on these properties range from \$104,022 to \$123,519 or from \$38.55 to \$42.29 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$125,505.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$181,388. The subject property has an improvement assessment of \$155,625 or \$50.56 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a uniformity grid analysis containing information on five equity comparables improved with two-story dwellings of wood siding exterior construction ranging in size from 2,814 to 3,425 square feet of living area. The dwellings were built from 1979 to 1987. Each comparable has a full or partial basement with two being finished with a recreation room containing 1,020 square feet, central air conditioning, and an attached garage ranging in size from 400 to 754 square feet of building area. Four comparables have one fireplace. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .03 to .58 of one mile from the subject property. The comparables have improvement assessments ranging from \$143,064 to \$158,991 or from \$46.42 to \$54.78 per square foot of living area.

Conclusion of Law

The appellant 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 record contains nine comparables submitted by the parties to support their respective positions. The Board gives less weight to the appellant's comparables #1 and #2 as these properties do not have fireplaces or finished basement area unlike the subject that has one fireplace and finished basement area. The Board gives less weight to appellant's comparable #4 and board of review comparable #1 due to differences from the subject dwelling in size. The Board finds the best comparables to be appellant's comparable #3 and board of review comparables #2 through #5 as these comparables are improved with dwellings most similar to the subject dwelling in size. Appellant's comparable #1 as well as board of review comparables #2 and #5 have unfinished basements, suggesting each would require an upward adjustment to make them more equivalent to the subject dwelling that has finished basement area. Board of review comparable #4 has no fireplace suggesting the property would require an upward adjustment to make it more equivalent to the subject dwelling that has one fireplace. These comparables have improvement assessments that range from \$116,637 to \$155,477 or from \$41.82 to \$54.78 per square foot of living area. The subject's improvement assessment of

\$155,625 or \$50.56 per square foot of living area is slightly above the overall range but within the range on a per square foot basis established by the best comparables in this record. 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:

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

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

APPELLANT

Jason Abrahams, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

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