



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

APPELLANT: Michael More
DOCKET NO.: 19-07970.001-R-1
PARCEL NO.: 15-35-201-008

The parties of record before the Property Tax Appeal Board are Michael More, 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 **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: \$102,309
IMPR.: \$154,916
TOTAL: \$257,225

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 part 1-story and part 2-story dwelling¹ of wood siding exterior construction with 4,623 square feet of living area. The dwelling was constructed in 1978. Features of the home include a crawl space foundation, central air conditioning, two fireplaces, and an 840 square foot garage. The property has a 242,420 square foot site and is located in Riverwoods, Vernon Township, Lake County.

The appellant contends assessment inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity

¹ The parties reported the subject is a 1-story dwelling but also reported above ground living area of 4,623 square feet and ground floor living area of 1,899 square feet, indicating this property has second floor living area. The subject's property record card presented by the board of review also depicts second floor living area. The Board finds the subject is a part 1-story and part 2-story home.

comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 1.5-story or 2-story homes of wood siding, brick, or wood siding and brick exterior construction. The homes range in size from 4,162 to 5,281 square feet of living area and were built from 1958 to 1980, with four comparables having effective ages ranging from 1968 to 1983. Three homes have a crawl space foundation and two homes have a concrete slab foundation. Each home has central air conditioning, one or two fireplaces, and a garage ranging in size from 600 to 1,301 square feet of building area. The comparables have improvement assessments ranging from \$130,893 to \$180,465 or from \$31.45 to \$34.94 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$154,916 or \$33.51 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 \$284,400. The subject property has an improvement assessment of \$182,091 or \$39.39 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 located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story or part 1-story and part 2-story homes² of wood siding, brick, or brick and wood siding exterior construction. The homes range in size from 4,344 to 4,686 square feet of living area and were built from 1976 to 1988, with comparable #4 having an effective age of 1993. Each home has a basement, four of which have finished area, central air conditioning, one or two fireplaces, and one or two garages ranging in size from 624 to 1,880 square feet of building area. Four comparables each have an inground swimming pool. The comparables have improvement assessments ranging from \$214,607 to \$241,451 or from \$46.86 to \$55.58 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the board of review's comparables differ from the subject in exterior construction, condition, and/or quality of construction.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of ten equity comparables for the Board's consideration. The Board gives less weight to the board of review's comparables, due to substantial differences from the

² The board of review reported that comparable #4 is a 1-story dwelling but also reported above ground living area of 4,344 square feet and ground floor living area of 1,117 square feet, indicating this property has second floor living area.

subject in foundation type, inground swimming pool amenity, and/or garage count. The Board also gives less weight to the appellant's comparables #2 and #4, which are less similar to the subject in dwelling size than other comparables in this record.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #3, and #5, which are similar to the subject in dwelling size, age, location, and features. These comparables have improvement assessments that range from \$130,893 to \$179,761 or from \$31.45 to \$34.94 per square foot of living area. The subject's improvement assessment of \$182,091 or \$39.39 per square foot of living area falls above the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, 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 commensurate with the appellant's request 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: June 27, 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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