



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

APPELLANT: Zachary Stern  
DOCKET NO.: 19-08576.001-R-1  
PARCEL NO.: 15-28-316-004

The parties of record before the Property Tax Appeal Board are Zachary Stern, 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:** \$40,508  
**IMPR.:** \$128,915  
**TOTAL:** \$169,423

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 and brick exterior construction containing 2,654 square feet of living area. The dwelling was built in 1989 and is approximately 30 years old. Features of the home include a basement that is partially finished with a 1,055 square foot recreation room, central air conditioning, one fireplace and an attached garage with 441 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 with either 2,654 or 2,758 square feet of living area. The dwellings are 30 or 31 years old. Each property has a full unfinished basement, central air conditioning, one fireplace, and an attached garage

with either 420 or 441 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located within approximately .18 of one mile from the subject. The comparables have improvement assessments ranging from \$118,222 to \$123,968 or from \$44.42 to \$44.95 per square foot of living area, including land. The appellant requested the subject's improvement assessment be reduced to \$118,368.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$169,423. The subject property has an improvement assessment of \$128,915 or \$48.57 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 improved with two-story dwellings of wood siding or wood siding and brick exterior construction with either 2,654 or 2,758 square feet of living area. The dwellings were built in 1989. Each property has a full basement with three having finished area ranging in size from 1,008 to 1,260 square feet, central air conditioning, one fireplace, and an attached garage ranging in size from 420 to 525 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located within approximately .20 of one mile from the subject property. The comparables have improvement assessments ranging from \$127,980 to \$132,946 or from \$47.15 to \$49.21 per square foot of living area, including land.

### **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 parties submitted information on nine comparables to support their respective positions. The comparables submitted by the parties are similar to the subject in location, age, style, construction and size. The subject property has a higher improvement assessment than the appellant's comparables on both an overall basis and on a per square foot of living area basis, which is justified because the subject dwelling is superior to each of the appellant's comparables in that the subject has finished basement area whereas the appellant's comparables have unfinished basements. The Board finds the board of review comparables have varying degrees of similarity to the subject property with two comparables being inferior to the subject as they lack finished basement area. The three most similar comparables submitted by the board of that have finished basement area like the subject dwelling have improvement assessments that range from \$130,610 to \$132,946 or from \$47.95 to \$49.21 per square foot of living area. The subject's improvement assessment of \$128,915 or \$48.57 per square foot of living area falls below the overall range but within the range on a per square foot of living area basis established by the most similar board of review comparables and demonstrate the subject dwelling is being equitably assessed.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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.

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Chairman



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Member



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Member



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Member



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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: July 19, 2022



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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

Zachary Stern, 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