



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

APPELLANT: Sam Schulman
DOCKET NO.: 19-08591.001-R-1
PARCEL NO.: 15-33-105-006

The parties of record before the Property Tax Appeal Board are Sam Schulman, 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: \$33,461
IMPR.: \$109,407
TOTAL: \$142,868

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 wood siding construction with 2,124 square feet of living area. The dwelling was constructed in 1983 and is approximately 36 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a garage containing 400 square feet of building area. The property has an approximately 10,750 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located in the same neighborhood code as the subject property. The comparables consist of two-story dwellings of wood siding exterior construction that are 41 years old. The homes each have 2,444 square feet of living area, central air conditioning, an unfinished basement, and a garage containing 460 square feet of building area. Two of the comparables

each have a fireplace. The comparables have improvement assessments ranging from \$113,537 to \$115,415 or from \$46.46 to \$47.22 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$99,488 or \$46.84 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 \$142,868. The subject property has an improvement assessment of \$109,407 or \$51.51 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 one or two-story dwellings of wood siding exterior construction that were built from 1984 to 1986. Comparable #2 has an effective age of 2001. The homes range in size from 2,185 to 2,377 square feet of living area. Each comparable has central air conditioning and a garage ranging in size from 400 to 460 square feet of building area. Four of the five dwellings have finished basements. Three of the comparables each have one or two fireplaces. The comparables have improvement assessments ranging from \$120,170 to \$129,734 or from \$51.83 to \$59.37 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 nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #1 and #4 due to their one-story design when compared to the subject's two-story design. The Board also gave reduced weight to comparables #1, #2, #3, and #5 due to their finished basements which is not a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables. The Board finds these comparables are more similar to the subject in dwelling size, design, age, and features. These comparables had improvement assessments that ranged from \$113,537 to \$115,415 or from \$46.46 to \$47.22 per square foot of living area. The subject's improvement assessment of \$109,407 falls below the range established by the best comparables in this record on an overall basis. While the subject's assessment of \$51.51 per square foot of living area falls above that range on a per-square-foot basis, the Board finds it logical due to economies of scale which generally provides that as the size of a property increases, the per unit value decreases, and in contrast, as the size of a property decreases, the per unit value increases. Based on this record and after considering adjustments to the best 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: July 19, 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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