



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

APPELLANT: Jennifer Cervac
DOCKET NO.: 19-08725.001-R-1
PARCEL NO.: 12-18-306-002

The parties of record before the Property Tax Appeal Board are Jennifer Cervac, 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: \$ 27,893
IMPR.: \$120,234
TOTAL: \$148,127

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 tri-level dwelling of wood siding and brick exterior construction with 1,952 square feet of living area. The dwelling was constructed in 1977 and is 42 years old. Features of the home include a lower level with 1,329 square feet of finished area, central air conditioning, a fireplace and a 581 square foot basement garage.¹ The property has a 16,230 square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code that is assigned to the subject property. The comparables consist of tri-level dwellings of brick or wood siding exterior

¹ The garage information is drawn from the schematic drawing contained in the property record card supplied by the board of review.

construction. The homes were 52 to 60 years old and range in size from 1,450 to 1,921 square feet of living area. Each comparable has a lower level with finished area ranging in size from 574 to 720 square feet. One comparable has central air conditioning, three comparables each have a fireplace and two comparables have garages of 480 and 560 square feet, respectively; two comparables are depicted as having "none/480" and "none/560" in the garage description. The comparables have improvement assessments ranging from \$75,223 to \$110,844 or from \$51.41 to \$57.70 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$104,280 or \$53.42 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 \$148,127. The subject property has an improvement assessment of \$120,234 or \$61.60 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, where board of review comparable #3 is the same property as appellant's comparable #4. The properties are located in the same assessment neighborhood code that is assigned to the subject property. The comparables consist of tri-level dwellings of brick, wood siding or wood siding and brick exterior construction. The homes were built between 1967 and 2016 with comparables #2 and #5 having effective ages of 1984 and 1983, respectively. The homes range in size from 1,708 to 2,233 square feet of living area. Each comparable has a lower level. Four of the comparables have central air conditioning, each comparable has one or two fireplaces and four comparables have garages ranging in size from 484 to 876 square feet of building area. The comparables have improvement assessments ranging from \$110,844 to \$149,515 or from \$57.70 to \$66.96 per square foot of living area. Based on the foregoing 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 eight equity comparables, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #2 and #3 along with board of review comparable #2, none of which have central air conditioning which is a feature of the subject dwelling. The Board has also given reduced weight to board of review comparable #1 which was built in 2016 and is substantially newer than the subject dwelling that was built in 1977.

The Board finds the best evidence of assessment equity to be appellant's comparable #4 along with board of review comparables #3, #4 and #5, which includes the common property. These comparables have improvement assessments that range from \$110,844 to \$111,430 or from \$57.70 to \$64.96 per square foot of living area. The subject's improvement assessment of \$120,234 or \$61.60 per square foot of living area falls above the range established by the best comparables in this record in terms of overall improvement assessment and within the range on a per-square-foot basis. Given that the subject dwelling is larger than each of the best comparables in the record, the Board finds that the higher overall assessment is logical. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, 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: June 21, 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

Jennifer Cervac, 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