



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

APPELLANT: Janis Sklare
DOCKET NO.: 19-08780.001-R-1
PARCEL NO.: 16-26-416-005

The parties of record before the Property Tax Appeal Board are Janis Sklare, 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: \$95,457
IMPR.: \$157,897
TOTAL: \$253,354

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 one-story dwelling of brick exterior construction with 3,160 square feet of living area. The dwelling was constructed in 1956 and is approximately 63 years old. The dwelling has a reported effective age of 1974.¹ Features of the home include a basement finished with a recreation room,² central air conditioning, two fireplaces and a 504 square foot garage. The property has an approximately 17,230 square foot site and is located in Highland Park, Moraine Township, Lake County.

¹ The subject's property record card provided by the board of review disclosed the subject dwelling was remodeled in 2017 based on building permits that were issued in April and July 2016 for a combined total amount of \$360,000, which was unrefuted by the appellant. The property record card indicated the subject dwelling has an effective age of 1974.

² The parties differ as to the size of the finished area in the subject's basement. The Board finds the best description of the subject's basement is found in the property record card provided by the board of review which reported the subject's basement is finished with a 1,101 square foot recreation room.

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 with the same assessment neighborhood code as the subject and located within .83 of a mile from the subject property. The comparables are improved with one-story dwellings of brick exterior construction ranging in size from 2,481 to 3,510 square feet of living area. The dwellings range in age from 63 to 66 years old. The appellant reported that one comparable has a concrete slab foundation and three comparables have basements, two of which have either 480 or 528 square feet of finished area. Each comparable has central air conditioning and one or two fireplaces. Two comparables were reported to have a garage with 483 or 550 square feet of building area. The comparables have improvement assessments that range from \$98,830 to \$144,304 or from \$39.40 to \$41.11 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$126,163 or \$39.93 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 \$253,354. The subject property has an improvement assessment of \$157,897 or \$49.97 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 with the same assessment neighborhood code as the subject and located within .57 of a mile from the subject property. The comparables are improved with one-story dwellings of brick, stone and wood siding or brick and wood siding exterior construction ranging in size from 3,079 to 3,346 square feet of living area. The dwellings were built from 1962 to 1980 with comparable #1 having reported effective age of 1988. The board of review reported that each comparable has a basement, four of which are finished with a recreation room. Each comparable has central air conditioning and a fireplace. Four comparables each have a garage ranging in size from 484 to 1015 square feet of building area. Comparable #5 has an inground swimming pool. The comparables have improvement assessments that range from \$164,448 to \$188,622 or from \$52.10 to \$56.58 per square foot of living area.

In response to the appellant's evidence, the board of review provided a copy of the appellant's grid analysis and circled the basement area section which describes the appellant's comparables #1, #2 and #3 with basement area of 706/crawl, 600/slab and slab, respectively

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 record contains a total of nine suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2 and #3 which differ from the subject in that they lack a garage or have a smaller dwelling size. The Board has given reduced weight to board of review comparable #1 due to its dissimilar age when compared to the subject. The Board has also given reduced weight to board of review comparables #3 and #5, as comparable #3 lacks a garage, unlike the subject and comparable #5 has an inground swimming pool, not a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4 and board of review comparables #2 and #4, which are relatively similar to the subject in location, dwelling size, design and most features. However, the dwellings have varying degrees of similarity to the subject in age/effective age. The comparables have improvement assessments that range from \$144,304 to \$188,622 or from \$41.11 to \$56.58 per square foot of living area. The subject's improvement assessment of \$157,897 or \$49.97 per square foot of living area falls within the range established by the best comparables in the record both in terms of overall improvement assessment and on a square foot basis. The record also revealed the subject dwelling was remodeled in 2017. Therefore, based on this record and after considering the subject's recent remodeling and adjustments to the 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

Janis Sklare, 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