



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

APPELLANT: Michael Basofin
DOCKET NO.: 20-01137.001-R-1
PARCEL NO.: 16-07-201-026

The parties of record before the Property Tax Appeal Board are Michael Basofin, 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: \$24,967
IMPR.: \$199,980
TOTAL: \$224,947

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 2020 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 with 2,850 square feet of living area. The dwelling was constructed in 1991 and is approximately 29 years old. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a 462-square foot attached garage. The property has an approximate 6,534-square foot site and is located in Lake Forest, West Deerfield 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 with the same assessment neighborhood code as the subject property and located within .05 of a mile from the subject. The properties are improved with one-story dwellings of brick exterior construction that range in size from 2,946 to 3,311 square feet of living area. The dwellings are each 29 years old. The comparables each have a basement, three of which have

finished area. Each comparable has central air conditioning, two fireplaces, and an attached garage with 462 square feet of building area. The comparables have improvement assessments ranging from \$185,615 to \$206,690 or from \$60.96 to \$64.47 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$180,262 or \$63.25 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 \$224,947. The subject property has an improvement assessment of \$199,980 or \$70.17 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three assessment equity comparables with the same assessment neighborhood code as the subject property and located within .11 of a mile from the subject. The comparables are improved with one-story dwellings of brick exterior construction with either 2,850 or 2,946 square feet of living area. The dwellings were constructed in 1991. Each comparable has a full basement with finished area, central air-conditioning, two fireplaces, and an attached garage with 462 square feet of building area. The properties have improvement assessments ranging from \$202,332 to \$207,342 or from \$69.84 to \$70.99 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 regarding the improvement 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 improvement assessment is not warranted.

The parties submitted a total of seven comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #3 and #4 due to their larger dwelling sizes and/or unfinished basement when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2 and board of review comparables which are similar to the subject in location, design, age, dwelling size, and features. These comparables have improvement assessments ranging from \$185,615 to \$207,342 or from \$63.01 to \$70.99. The subject's improvement assessment of \$199,980 or \$70.17 falls within the range established by the most similar equity comparables in this record. The subject's improvement assessment also falls below board of review comparable #1 which is identical to the subject in age, dwelling size, and features with its improvement assessment of \$202,332 or \$70.99 per square foot of living area, providing additional support. Based on the evidence in this record, and after considering necessary adjustments to the best comparables for differences from the subject, the Board finds that the appellant has not demonstrated by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, no reduction in the subject's improvement assessment is warranted.

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:

September 20, 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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