



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

APPELLANT: Anthony Rusinak
DOCKET NO.: 20-02271.001-R-1
PARCEL NO.: 15-13-201-047

The parties of record before the Property Tax Appeal Board are Anthony Rusinak, 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: \$102,963
IMPR.: \$170,965
TOTAL: \$273,928

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 3,034 square feet of living area. The dwelling was constructed in 1989 and is approximately 31 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 667 square foot attached garage. The property has an approximate 45,248 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 located within .38 of a mile from the subject and with two of these comparables having the same assessment neighborhood code as the subject. The properties are improved with one-story or two-story dwellings of brick or wood siding exterior construction that range in size from 3,002 to 4,149 square feet of living area. The dwellings are either 32 or 35 years old.

Three comparables each have a basement with one of these having finished area and one comparable has a crawl space foundation. Each comparable has central air conditioning, from one to three fireplaces, and an attached garage that ranges in size from 736 to 1,052 square feet of building area. The comparables have improvement assessments ranging from \$144,082 to \$215,698 or from \$39.64 to \$53.05 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$149,652 or \$49.32 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 \$273,928. The subject property has an improvement assessment of \$170,965 or \$56.35 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on two assessment equity comparables with the same assessment neighborhood code as the subject property and located within .36 of a mile from the subject. Board of review comparable #2 is the same property as the appellant's comparable #4. The comparables are improved with one-story dwellings of brick exterior construction with either 3,002 or 3,045 square feet of living area. The dwellings were constructed in either 1985 or 1997. The comparables each have a basement with one of these having finished area. Each comparable has central air-conditioning, two fireplaces, and an attached garage with either 716 or 1,052 square feet of building area. The properties have improvement assessments of \$159,268 and \$181,453 or \$53.05 and \$59.59 per square foot of living area, respectively. 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 five comparables for the Board's consideration, including the parties' common comparable. The Board gives less weight to the appellant's comparables #1, #2 and #3 due to their dissimilar two-story designs or lack of a basement when compared to the subject's one-story design and unfinished basement.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4/board of review comparable #2 and board of review comparable #1 which are similar to the subject in location, design, age, dwelling size, and some features. However, each comparable has an additional fireplace than the subject and the appellant's comparable #4/board of review comparable #2 has basement finish, not a feature of the subject, suggesting downward adjustments would be necessary for these differences to make them more equivalent to the subject. Nevertheless, these comparables have improvement assessments of \$159,268 and

\$181,453 or \$53.05 and \$59.59 per square foot of living area. The subject's improvement assessment of \$170,965 or \$56.35 is bracketed by the improvement assessments of the two best equity comparables in the record. Based on the evidence in this record, and after considering necessary adjustments to the two 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: October 18, 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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