



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

APPELLANT: Barbara Saperstein
DOCKET NO.: 20-02310.001-R-1
PARCEL NO.: 15-35-202-011

The parties of record before the Property Tax Appeal Board are Barbara Saperstein, 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: \$103,547
IMPR.: \$288,733
TOTAL: \$392,280

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 construction with 5,676 square feet of living area. The dwelling was built in 2001 and is 19 years old. Features of the home include a crawl space foundation, central air conditioning, three fireplaces and a 1,088 square foot attached garage. The property has an approximately 90,540 square foot site and is located in Riverwoods, Vernon 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 three equity comparables located within the same assessment neighborhood code as the subject and .36 to 1.5 miles from the subject. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 4,441 to 5,248 square feet of living area and are 30 or 41 years old. Each comparable is reported to have a crawl space foundation, central air conditioning, two or three fireplaces, and an attached garage ranging in size from 252 to 1,320

square feet of building area.¹ The comparables have improvement assessments ranging from \$167,203 to \$241,379 or from \$35.70 to \$46.09 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$392,280. The subject has an improvement assessment of \$288,733 or \$50.87 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within the same assessment neighborhood code as the subject and over 1 mile from the subject. The comparables are improved with one-story dwellings of stone, wood siding, or wood siding and brick exterior construction ranging in size from 4,358 to 6,278 square feet of living area and were built from 1994 to 2003. Each comparable has a basement with two having a recreation room, central air conditioning, one to four fireplaces and an attached garage ranging in size from 1,052 to 1,161 square feet of building area. The comparables have improvement assessments ranging from \$264,658 to \$319,575 or from \$50.90 to \$63.28 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 appellant 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 six equity comparables for the Board's consideration. The Board gives less weight to appellant's comparable #1 along with board of review comparables due to their distant locations and/or having basement area when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 which are most similar to the subject in location and have crawl space foundations. However, both comparables are considerably older homes with smaller dwelling sizes and smaller garages. These comparables have improvement assessments of \$204,698 and \$241,379 or \$46.00 and \$46.09 per square foot of living area. The subject's improvement assessment of \$288,733 or \$50.87 per square foot of living area, falls above the improvement assessments of two best comparables in this record both on overall and per square foot bases. The subject's higher improvement assessment appears justified when considering the subject's newer age, larger dwelling size and superior features. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not prove by clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

¹ The Board finds the appellant reported in the basement section of the grid that comparable #1 has "2,282/crawl" of basement area.

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:

November 22, 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

Barbara Saperstein, 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