



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

APPELLANT: Olga Ratner  
DOCKET NO.: 20-02455.001-R-1  
PARCEL NO.: 15-29-403-006

The parties of record before the Property Tax Appeal Board are Olga Ratner, 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:** \$31,624  
**IMPR.:** \$138,278  
**TOTAL:** \$169,902

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 2-story dwelling of wood siding construction with 2,857 square feet of living area.<sup>1</sup> The dwelling was constructed in 1979. Features of the home include a partial basement, that has 991 square feet of finished area, central air conditioning, a fireplace, an attached 484 square foot garage, a wood deck and a gazebo. The property has an approximately 9,900 square foot site and is located in Buffalo Grove, 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 four comparable properties that are located from .05 to .55 of a mile from the subject. The comparables are

---

<sup>1</sup> The Board finds the subject dwelling has 991 square feet of finished basement area, and site improvements include a wood deck and a gazebo, based on the subject's Property Record Card (PRC) submitted by the board of review.

improved with 2-story dwellings containing from 2,576 to 2,877 square feet of living area. The dwellings were built in 1975 or 1979. The comparables have full or partial basements, three of which have finished area, central air conditioning and an attached garage ranging in size from 440 to 484 square feet of building area. Three comparables each have a fireplace. The comparables have improvement assessments ranging from \$117,194 to \$129,536 or from \$44.80 to \$45.55 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 \$169,902. The subject property has an improvement assessment of \$138,278 or \$48.40 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five comparable properties that are located from .13 to .20 of a mile from the subject. The comparables are improved with 2-story dwellings containing 2,666 or 2,682 square feet of living area. The dwellings were built in 1979. The comparables have full or partial basements, two of which have finished area, central air conditioning, one or two fireplaces and an attached 484 square foot garage. One comparable has a swimming pool. The comparables have improvement assessments ranging from \$129,281 to \$136,804 or from \$48.49 to \$51.01 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 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 nine comparable properties for the Board's consideration. The Board gives less weight to the board of review's comparable #3 due to its swimming pool feature, unlike the subject. The Board finds the parties' remaining comparables are similar to the subject in location, style, age and most features. However, three of the parties' best comparables lack finished basement area, unlike the subject, and all but one has a smaller dwelling when compared to the subject. Nevertheless, the best comparables have improvement assessments ranging from \$117,194 to \$135,647 or from \$44.80 to \$50.58 per square foot of living area. The subject's improvement assessment of \$138,278 or \$48.40 per square foot of living area falls above the range established by the best comparables in the record on a total improvement assessment basis but within the range on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's higher total improvement assessment is justified and a reduction in the subject's assessment is not 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:

December 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Olga Ratner, 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