



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

APPELLANT: Tom Jacobs
DOCKET NO.: 20-02663.001-R-1
PARCEL NO.: 15-21-302-003

The parties of record before the Property Tax Appeal Board are Tom Jacobs, 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: \$45,680
IMPR.: \$206,732
TOTAL: \$252,412

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 dryvit exterior construction with 4,407 square feet of living area. The dwelling was constructed in 1997 and is approximately 23 years old. Features of the home include a basement with 1,717 square feet of finished area,¹ central air conditioning, a fireplace, and a 700 square foot garage. The property has an approximately 16,553 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject

¹ The parties differ regarding the subject's finished basement area. The Board finds the best evidence of finished basement area is found in the subject's property record card presented by the board of review, which was not refuted by the appellant in written rebuttal.

property. The comparables are improved with 1-story or 2-story homes of dryvit or wood siding exterior construction ranging in size from 3,920 to 4,698 square feet of living area. The dwellings range in age from 22 to 24 years old. Each home has a basement, three of which have from 1,478 to 1,641 square feet of finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 625 to 720 square feet of building area. The comparables have improvement assessment ranging from \$164,621 to \$192,563 or from \$39.71 to \$42.24 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 \$252,412. The subject property has an improvement assessment of \$206,732 or \$46.91 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on two equity comparables located within the same assessment neighborhood code as the subject property.² The comparables are improved with 2-story homes of brick exterior construction with 3,971 or 4,044 square feet of living area. The dwellings were built in 1995 or 2002. Each home has a basement, one of which has 1,526 square feet of finished area, central air conditioning, one or two fireplaces, and a 695 or 735 square foot garage. The comparables have improvement assessments of \$205,364 and \$206,096 or \$50.78 and \$51.90 per square foot of living area, respectively. Based on this evidence the board of review requested the subject's improvement assessment be sustained.

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 record contains a total of six equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #4, which is a 1-story home compared to the subject 2-story dwelling, and the appellant's comparable #3 and the board of review's comparable #1, which lack finished basement area that is a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #2 and the board of review's comparable #2, which are similar to the subject in dwelling size, age, location, and most features. These comparables have improvement assessments that range from \$168,771 to \$205,364 or from \$39.71 to \$50.78 per square foot of living area. The subject's improvement assessment of \$206,732 or \$46.91 per square foot of living area falls above the range established by the best comparables in terms of total improvement assessment

² Comparables #1 and #3 are the same property.

and within the range on a per square foot basis. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, such as dwelling size and finished basement area, 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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

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