



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

APPELLANT: Ira Leibsker  
DOCKET NO.: 20-02695.001-R-1  
PARCEL NO.: 15-18-401-030

The parties of record before the Property Tax Appeal Board are Ira Leibsker, 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:** \$49,732  
**IMPR.:** \$141,334  
**TOTAL:** \$191,066

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 is improved with a one-story dwelling of wood siding exterior construction containing 2,756 square feet of living area. The dwelling was built in 2001 and is approximately 19 years old. Features of the home include a partial basement finished with a recreation room, central air conditioning, one fireplace and an attached garage with 710 square feet of building area. The property has a site with approximately 22,220 square feet of land area located in Long 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 equity comparables improved with one-story dwellings of wood siding exterior construction ranging in size from 2,244 to 3,329 square feet of living area. The homes range in age from 13 to 19 years old. Each comparable has a basement with one having finished area, central air conditioning,

one fireplace and an attached garage ranging in size from 530 to 690 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located within approximately .12 of one mile from the subject property. The comparables have improvement assessments ranging from \$110,587 to \$150,373 or from \$45.17 to \$49.28 per square foot of living area, including land. The appellant requested the subject's improvement assessment be reduced to \$129,463.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$191,066. The subject property has an improvement assessment of \$141,334 or \$51.28 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables with comparables #3 and #4 being the same properties as appellant's comparables #1 and #2, respectively. The comparables are improved with one-story dwellings of wood siding, brick or wood siding and stone exterior construction ranging in size from 2,397 to 3,329 square feet of living area. The dwellings were built from 2003 to 2007. Each comparable has a full or partial basement with two having finished area, central air conditioning, one fireplace and an attached garage ranging in size from 552 to 792 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located within approximately .09 of one mile from the subject property. These properties have improvement assessments ranging from \$116,616 to 164,737 or from \$45.17 to \$54.44 per square foot of living area.

### **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 seven equity comparables submitted by the parties to support their respective positions with two comparables being common to both parties. The comparables are similar to the subject in location, dwelling style and age. However, the Board gives less weight to appellant's comparables #1 and #2 as well as board of review comparables #2, #3 and #4, which includes the two common comparables, as these properties are improved with dwellings that are from 18% to 21% larger than the subject dwelling. The Board finds the best comparables to be appellant's comparables #3 and #4 as well as board of review comparables #1 and #5. These properties have dwellings that range in size from 2,244 to 2,822 square feet of living area and have similar features as the subject with the exception appellant's comparable #3 has an unfinished basement while the subject has finished basement area, suggesting this comparable would require an upward adjustment. These comparables have improvement assessments that range from \$110,587 to \$153,269 or from \$47.33 to \$54.44 per square foot of living area. The subject's improvement assessment of \$141,334 or \$51.28 per square foot of living area falls within the range established by the best comparables in this record. Based on this record 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.

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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