



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

APPELLANT: Alexander Etinger
DOCKET NO.: 20-02730.001-R-1
PARCEL NO.: 15-20-211-052

The parties of record before the Property Tax Appeal Board are Alexander Etinger, 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: \$29,172
IMPR.: \$87,973
TOTAL: \$117,145

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 part 1-story and part 2-story dwelling¹ of wood siding exterior construction with 2,413 square feet of living area. The dwelling was constructed in 1991 and is approximately 29 years old. The home has a concrete slab foundation and features central air conditioning, a fireplace, and an attached garage with 441 square feet of building area. The property 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 equity

¹ While the appellant describes the subject as a 2-story dwelling and the board of review describes the subject as a 1-story home, the Board finds the best description of the subject is the subject's property record card submitted by the board of review which contains a schematic drawing of the subject's floor plan with measurements which indicates that the subject is a part 1-story and part 2-story dwelling.

comparables located in the same assessment neighborhood code as the subject property. The comparables consist of similar part 1-story and part 2-story dwellings of wood siding exterior construction each containing 2,413 square feet of living area. The ages of the comparables range from 29 to 32 years old. The comparables each have a concrete slab foundation, central air conditioning, a fireplace, and a garage with 441 square feet of building area. The comparables have improvement assessments that range from \$81,959 to \$83,656 or from \$33.97 to \$34.67 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$82,645 or \$34.25 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 \$117,145. The subject property has an improvement assessment of \$87,973 or \$36.46 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 located in the same assessment neighborhood code as the subject property. The comparables consist of part 1-story and part 2-story dwellings of wood siding exterior construction that contain either 2,129 or 2,413 square feet of living area. The homes were built from 1989 to 1992. Each comparable has a concrete slab foundation and features central air conditioning and a 441 square foot garage. Four comparables each have a fireplace. The comparables have improvement assessments that range from \$79,189 to \$89,487 or from \$37.09 to \$37.61 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave reduced weight to board of review comparables #2 through #5 as these comparables are smaller in dwelling size relative to the subject dwelling. Moreover, board of review comparable #5 lacks a fireplace which is a feature of the subject dwelling. The Board finds the remaining comparables to be identical to the subject in dwelling size, design, foundation, and most features, as well as being similar in age and located proximate in distance from the subject. These nearly identical comparables have improvement assessments ranging from \$81,959 to \$89,478 or from \$33.97 to \$37.09 per square foot of living area. The subject's improvement assessment of \$87,973 or \$36.46 per square foot of living area falls within the higher end of the range established by the most similar comparables in this record both in terms of overall improvement assessment and on a per square foot basis. However, although the subject's improvement assessment is at the higher end of the aforementioned range, the Board finds that, based on this record, the appellant did not establish by clear and convincing evidence

that the subject dwelling is inequitably assessed. The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 with similar characteristics that are located within 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. Therefore, on this record, a reduction in the subject's improvement 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:

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

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