



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

APPELLANT: Zippora Vardy
DOCKET NO.: 20-02873.001-R-1
PARCEL NO.: 14-01-101-051

The parties of record before the Property Tax Appeal Board are Zippora Vardy, 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: \$52,610
IMPR.: \$152,836
TOTAL: \$205,446

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 two dwellings, two detached garages with 528 or 768 square feet of building area, an inground swimming pool, a 660 square foot four side closed machinery shed, three machinery sheds ranging in size from 160 to 1,680 square feet of building area, and a 1,296 square foot dairy and horse barn.¹ Dwelling #1 is a 1.5-story dwelling of wood siding exterior construction with 2,755 square feet of living area.² This dwelling was constructed in 1858, has a reported effective age of 1940, and features a basement, central air conditioning, and a fireplace. Dwelling #2 is a 1.5-story home of wood siding exterior

¹ Additional details regarding the subject property not reported by the appellant are found in the subject's property record card presented by the board of review.

² The parties differ regarding the dwelling sizes of the subject homes. The Board finds the best evidence of dwelling sizes 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.

construction with 1,410 square feet of living area. This dwelling was constructed in 1935, has a reported effective age of 1940, and features a crawl space foundation and central air conditioning. The property has an approximately 89,590 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within 0.33 of a mile from the subject and within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of brick exterior construction ranging in size from 4,319 to 5,399 square feet of living area. The dwellings range in age from 16 to 20 years old. Each home has a basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 792 to 1,196 square feet of building area. The comparables have improvement assessments ranging from \$144,095 to \$159,018 or from \$26.69 to \$34.64 per square foot of living area. Based upon 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 \$205,446. The subject property has an improvement assessment of \$152,836 or \$36.70 per square foot of total combined living area.³ In support of its contention of the correct assessment the board of review submitted a brief asserting the subject has two dwellings and several other structures and improvements.⁴ The board of review argued that the appellant's comparables support the subject's improvement assessment. 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 three equity comparables for the Board's consideration. These comparables have varying degrees of similarity to the subject, although none of these properties have multiple dwellings like the subject and these comparables lack most of the other structures and improvements that the subject features. Nonetheless, these comparables have improvement assessments ranging from \$144,095 to \$159,018 or from \$26.69 to \$34.64 per square foot of living area. The subject's improvement assessment of \$152,836 or \$36.70 per square foot of living area falls within the range established by the comparables in terms of total improvement

³ The per square amount has been calculated based on the total combined square footage described in the subject's property record card.

⁴ The Board notes that the dwelling sizes described by the board of review in its brief do not match the subject's property record card.

assessment but above the range on a per square foot basis. Based on this record and after considering appropriate adjustments to the comparables for differences from the subject, such as number of dwellings, inground swimming pool amenity, and barns and sheds, 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:

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

Zippora Vardy, 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