



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

APPELLANT: Marsha Silver
DOCKET NO.: 20-03142.001-R-1
PARCEL NO.: 11-28-309-020

The parties of record before the Property Tax Appeal Board are Marsha Silver, 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: \$60,857
IMPR.: \$235,060
TOTAL: \$295,917

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 1-story dwelling of masonry exterior construction with 4,277 square feet of living area. The dwelling was constructed in 2014 and is approximately 6 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 636 square foot garage. The property has a 17,474 square foot site and is located in Vernon Hills, Libertyville Township, Lake County.

The appellant contends assessment inequity with regard to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables with the same neighborhood code as the subject property and within 0.18 of a mile from the subject property. The comparables are improved with 2-story homes of brick exterior construction ranging in size from 4,127 to 4,457 square feet of living area. The homes are from 4 to 13 years old. Each home has an unfinished basement, central air conditioning, one

or two fireplaces, and a 635 to 770 square foot garage. The comparables have improvement assessments ranging from \$194,883 to \$221,333 or from \$47.22 to \$51.10 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$207,755 or \$48.57 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 \$295,917. The subject property has an improvement assessment of \$235,060 or \$54.96 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables with the same neighborhood code and located within .08 of a mile from the subject. The comparables are improved with 1-story or 2-story¹ homes of brick or brick and wood siding exterior construction ranging in size from 3,474 to 4,519 square feet of living area. The homes were built in 2013 or 2016. Each comparable has an unfinished basement with one being a walkout style, central air conditioning, one to three fireplaces, and an 891 to 1,407 square foot garage. Comparable #3 has an inground swimming pool. The comparables have improvement assessments ranging from \$198,378 to \$267,216 or from \$56.41 to \$60.43 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's improvement assessment.

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 seven equity comparables for the Board's consideration. Based on the evidence in the record, the Board finds board of review comparable #1 to be the only comparable truly similar to the subject in location, design, age, dwelling size, and features. The other six comparables in the record are or appear to be of a dissimilar 2-story or part 2-story design. However, the Board gives reduced weight to board of review comparable #3 which has an inground swimming pool, not a feature of the subject. Nevertheless, the five remaining comparables have improvement assessments ranging from of \$194,883 to \$267,216 or from \$47.22 to \$60.43 per square foot of living area. The subject's improvement assessment of \$235,060 or \$54.96 per square foot of living area falls within the range established by these five remaining comparables. Furthermore, the subject's improvement assessment is supported as it falls below the improvement assessment of board of review comparable #1, the most similar comparable in the record. Based on evidence in this record, 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.

¹ The board of review describes its comparable #2 as a 1-story dwelling; however, the above ground living area exceeds the ground floor living area indicating the dwelling may be a part two-story structure.

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

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: January 17, 2023



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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