



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

APPELLANT: Janice Prepura
DOCKET NO.: 20-04410.001-R-1
PARCEL NO.: 16-26-401-015

The parties of record before the Property Tax Appeal Board are Janice Prepura, the appellant, by attorney Steven Kandelman, of Rieff Schramm Kanter & Guttman 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: \$91,003
IMPR.: \$102,266
TOTAL: \$193,269

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 tri-level dwelling of brick and wood siding exterior construction with 2,671 square feet of living area. The dwelling was built in 1961. Features of the home include a lower level with finished area, central air conditioning, two fireplaces, and a 539 square foot garage. The property has an approximately 24,720 square foot site and is located in Highland Park, Moraine 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 with the same neighborhood code as the subject property and located within 0.54 of a mile from the subject. The comparables are improved with tri-level dwellings of brick or brick and wood siding exterior construction ranging in size from 2,385 to 3,056 square feet of living area. The dwellings were built from 1956 to 1964 but have effective years built from 1959 to

1972. Each comparable has a lower level with finished area, central air conditioning, and one fireplace. Three comparables each have a garage ranging in size from 462 to 924 square feet of building area. The comparables have improvement assessments that range from \$82,773 to \$90,585 or from \$29.64 to \$34.71 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$88,277 or \$33.05 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 \$193,269. The subject property has an improvement assessment of \$102,266 or \$38.29 per square foot of living area.

In support of the subject's assessment, the board of review submitted information on five equity comparables with the same assessment neighborhood code as the subject property and located within 0.48 of a mile from the subject. These comparables are improved with tri-level dwellings of brick or brick and wood siding exterior construction ranging in size from 2,292 to 2,918 square feet of living area. The dwellings were built from 1954 to 1960 but have effective years built from 1957 to 1964. The comparables each have a lower level with finished area with comparable #3 also having a basement with finished area. Four comparables each have central air conditioning. Each comparable has one or two fireplaces. Four comparables each have a garage ranging in size from 352 to 546 square feet of building area. Comparable #1 has an inground swimming pool. The comparables have improvement assessments that range from \$102,512 to \$124,897 or from \$41.17 to \$47.12 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 record contains nine suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3 which differs from the subject in dwelling size or lacks a garage, which is a feature of the subject. The Board gives less weight to board of review comparables #1, #2, and #3 which has an inground swimming pool which is not a feature of the subject, lacks a garage which is feature of the subject, or has a finished basement which is not a feature of the subject.

The Board finds the best evidence of assessment equity to be the parties' four remaining comparables which are similar to the subject in location, design, age, dwelling size, and most amenities. The comparables have improvement assessments ranging from \$82,773 to \$109,725 or from \$34.62 to \$45.10 per square feet of living area. The subject's improvement assessment of \$102,266 or \$38.29 per square foot of living area falls within the range established by the best

comparables in the record. Based on the record and after considering adjustments to the best comparables for differences from the subject, 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 improvement assessment based on inequity is not warranted.

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:

April 18, 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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