



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

APPELLANT: Anat Borochov
DOCKET NO.: 21-02091.001-R-1 through 21-02091.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Anat Borochov, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-02091.001-R-1	16-26-104-019	101,702	179,889	\$281,591
21-02091.002-R-1	16-26-104-053	10,223	0	\$10,223

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal decisions of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessments for the 2021 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 two parcels with one parcel being improved with a 2-story dwelling of wood siding exterior construction with 5,270 square feet of living area. The dwelling was built in 1961, has an effective year built of 1973, and is approximately 60 years old. Features of the home include a partial basement and a partial crawl space foundation, central air conditioning, one fireplace, and a garage with 976 square feet of building area.¹ The two parcels have a total site area of approximately 25,990 square feet and are located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal; no dispute was raised concerning the unimproved parcel. In support of this argument,

¹ The best description of the subject property was found in the property record card and schematic drawing presented by the board of review which data was not refuted by the appellant.

the appellant submitted information on four equity comparables with the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of brick exterior construction ranging in size from 4,819 to 5,377 square feet of living area. The homes range in age from 21 to 111 years old. Each comparable has a basement with two having finished area, central air conditioning, one to three fireplaces, and a garage that ranges in size from 440 to 864 square feet of building area. These properties have improvement assessments ranging from \$131,572 to \$171,912 or from \$27.30 to \$31.97 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$160,603 or \$30.47 per square foot of living area.

The board of review submitted two sets of its "Board of Review Notes on Appeal" for the two parcels which disclosed the parcels have a total combined assessment for the subject property of \$291,824. The subject property has an improvement assessment of \$179,889 or \$34.13 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on seven equity comparables with the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 5,002 to 5,482 square feet of living area. The homes were built from 1939 to 1978 and thus range in age from 43 to 82 years old. Comparables #4, #5, and #7 have reported effective years built of 1953, 1986, and 1982, respectively. Each comparable has a basement² with three having finished area, central air conditioning, one to four fireplaces, and a garage that ranges in size from 484 to 930 square feet of building area. Comparable #4 also has an inground swimming pool and a bath house. These properties have improvement assessments ranging from \$183,907 to \$212,575 or from \$35.05 to \$41.90 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 parties submitted eleven equity comparables to support their respective positions. The Board gives less weight to the appellant's comparables as well as board of review comparable #4 which are less similar to the subject in age/effective age than other comparables in this record. Additionally, board of review comparable #4 has an inground swimming pool and a bath house, which the subject lacks.

² Board of review comparable #5 was reported to have a crawl space foundation but the grid analysis disclosed it also has 1,583 square feet of basement area, indicating this property also has a partial basement.

The Board finds the best evidence of assessment equity to be six remaining board of review comparables which are overall more similar to the subject in location, design, age/effective age, dwelling size, and most features. These comparables have improvement assessments ranging from \$192,296 to \$212,575 or from \$36.08 to \$41.90 per square foot of living area. The subject has an improvement assessment of \$179,889 or \$34.13 per square foot of living area, which falls below the range established by the best comparables in this record. Based on this 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 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:

November 21, 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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