



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

APPELLANT: Jim Twarowski
DOCKET NO.: 21-02359.001-R-1
PARCEL NO.: 15-16-105-014

The parties of record before the Property Tax Appeal Board are Jim Twarowski, 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:

LAND: \$38,265
IMPR.: \$171,488
TOTAL: \$209,753

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 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 a two-story dwelling of wood siding and brick exterior construction with 2,937 square feet of living area. The dwelling was constructed in 1994 and is approximately 27 years old. Features of the home include a basement with 1,060 square feet of finished area, central air conditioning, a fireplace and a 682 square foot garage. The property also has a 725 square foot inground swimming pool.¹ The property has an approximately 16,636 square foot site and 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 comparables that have the same assessment neighborhood code as the subject and are located

¹ The board of review disclosed the subject property has an inground swimming pool, which was not reported nor was it refuted by the appellant.

within .32 of a mile from the subject. The comparables are improved with two-story dwellings of wood siding and brick exterior construction ranging in size from 2,827 to 3,236 square feet of living area. The dwellings are 25 to 29 years old. The comparables each have a basement with 732 to 1,154 square feet of finished area. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 441 to 653 square feet of building area. The comparables have improvement assessments ranging from \$148,720 to \$164,418 or from \$50.81 to \$53.22 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$153,524 or \$52.27 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 \$209,753. The subject property has an improvement assessment of \$171,488 or \$58.39 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 that have the same assessment neighborhood code as the subject and are located within .28 of a mile from the subject property. The comparables are improved with two-story dwellings of brick or wood siding and brick exterior construction ranging in size from 2,785 to 3,016 square feet of living area. The dwellings were built from 1994 to 2001. The dwellings each have a basement, one of which is a walk-out design and three of which have 1,006 to 1,264 square feet of finished area. Each comparable has central air conditioning and a garage ranging in size from 440 to 726 square feet of building area. Four comparables each have a fireplace. Comparable #1 has an inground swimming pool. The comparables have improvement assessments ranging from \$164,600 to \$178,906 or from \$57.11 to \$63.13 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 a total of nine suggested equity comparables for the Board's consideration. The Board finds all of the comparables are similar to the subject in location, dwelling size, design and age. However, two comparables lack finished basement area and eight comparables lack an inground swimming pool, both features of the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from \$148,720 to \$178,906 or from \$50.81 to \$63.13 per square foot of living area. The subject's improvement assessment of \$171,488 or \$58.39 per square foot of living area falls within the range established by the comparables in the record both in terms of overall improvement assessment and on a square foot

basis. After considering adjustments to the comparables for differences when compared to 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:

July 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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