



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

APPELLANT: Vlad Wood
DOCKET NO.: 21-02655.001-R-1
PARCEL NO.: 06-27-400-006

The parties of record before the Property Tax Appeal Board are Vlad Wood, 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: \$10,515
IMPR.: \$63,821
TOTAL: \$74,336

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 2-story duplex dwelling of wood siding exterior construction with 2,440 square feet of living area. The dwelling was constructed in 1904 but has a 1969 effective age. The subject has a detached 651 square foot garage. The property has an approximately 11,780 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted information on three comparable properties that are located within .64 of a mile from the subject. The comparables are improved with 2-story duplex or multi-unit dwellings of vinyl siding exterior construction ranging in size from 1,584 to 2,472 square feet of living area. The dwellings were built from 1900 to 1927, with a dwelling built in 1927 having a 1945 effective age. Each comparable has

an unfinished basement, one comparable has central air conditioning, and two comparables each have a detached 280 or a 480 square foot garage. The comparables have improvement assessments ranging from \$34,028 to \$62,003 or from \$20.36 to \$25.08 per square foot of living area.

Based on 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 \$74,336. The subject property has an improvement assessment of \$63,821 or \$26.16 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that are located within .64 of a mile from the subject. The board of review's comparables #1 and #2 are the same properties as the appellant's comparables #3 and #2, respectively. The comparables are improved with 2-story duplex or conventional dwellings of wood siding or vinyl siding exterior construction ranging in size from with 1,584 to 2,472 square feet of living area. The dwellings were built in 1900 or 1927 but have effective ages ranging from 1900 to 1969. Each comparable has a basement, with one having finished area, two comparables have central air conditioning, three comparables have a detached garage ranging in size from 480 to 624 square feet of building area and one comparable has an enclosed frame porch. The comparables have improvement assessments ranging from \$34,028 to \$63,263 or from \$21.48 to \$28.81 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 a total of five comparable properties for the Board's consideration, two of which were submitted by both parties. The Board finds none of the parties' comparables are particularly similar to the subject. Nevertheless, the Board gives less weight to the board of review's comparables #3 and #4, due to their dissimilar conventional style dwelling when compared to the subject. The Board finds the parties' remaining comparables, which includes the parties' common comparables, have varying degrees of similarity to the subject. However, each of the parties' best comparables has a significantly older effective age when compared to the subject. Nevertheless, the best comparables have improvement assessments ranging from \$34,028 to \$62,003 or from \$20.36 to \$25.08 per square foot of living area. The subject's improvement assessment of \$63,821 or \$26.16 per square foot of living area falls above the

range established by the best comparables in the record on a total improvement assessment basis but within the range on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their significantly older effective age, the Board finds the subject's higher total improvement assessment is justified. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's assessment 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:

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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