



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

APPELLANT: Peter Jakopin
DOCKET NO.: 21-02891.001-R-1
PARCEL NO.: 14-32-302-013

The parties of record before the Property Tax Appeal Board are Peter Jakopin, 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: \$39,226
IMPR.: \$92,018
TOTAL: \$131,244

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 dwelling of wood siding exterior construction with 2,010 square feet of above ground living area.¹ The dwelling was constructed in 1967. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 484 square foot garage. The property has an approximately 38,733 square foot site and is located in Deer Park, Ela 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

¹ The parties differ regarding the subject's dwelling size. The Board finds the best description of the subject property is found in the subject's property record card submitted by the board of review which included a schematic diagram with dimensions of the dwelling, and was not refuted by the appellant in rebuttal.

comparables² located within the same assessment neighborhood code as the subject and within .54 of a mile from the subject. The comparables are improved with 2-story dwellings of frame or brick and frame exterior construction ranging in size from 2,321 to 2,491 square feet of above ground living area. The dwellings were built from 1966 to 1970. Each comparable has an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 506 to 723 square feet of building area. The comparables have improvement assessments that range from \$98,739 to \$104,505 or from \$41.95 to \$42.81 per square foot of above ground living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$131,244. The subject property has an improvement assessment of \$92,018 or \$45.78 per square foot of above ground living area, when using 2,010 square foot of above ground living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located within the same assessment neighborhood code as the subject and within .77 of a mile from the subject property. The comparables are improved with 1.5-story or 2-story dwellings³ of wood siding or brick and wood siding exterior construction ranging in size from 1,931 to 2,132 square feet of above ground living area. The dwellings were built from 1967 to 1978. The board of review reported four comparables have unfinished basements, and comparable #5 has a finished lower level. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 440 to 996 square feet of building area. Comparable #1 has an inground swimming pool. The comparables have improvement assessments that range from \$98,222 to \$116,668 or from \$46.68 to \$57.64 per square foot of above ground 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 has given less weight to the appellant's comparables which are less similar in dwelling size to the subject than the board of review comparables. The Board also gives less

² The appellant provided two grid analyses with the same comparables #1 through #4, but the second grid analysis contains an additional comparable #5 that was marked out by the appellant and thus will not be considered in this appeal by the Board.

³ Although the board of review's grid analysis describes comparables #3 and #5 as 1-story dwellings, the grid reports a 1,184 square foot ground floor and a 2,024 above square feet of above ground living area for comparable #3 and an 864 square foot ground floor and a 1,931 above square feet of above ground living area for comparable #5, indicating that these properties have second floor living area.

weight to board of review comparables #1 and #5 which have a finished lower level or inground swimming pool, unlike the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables #2, #3 and #4 which are relatively similar to the subject in location, age, dwelling size, and some features. These comparables have improvement assessments that range from \$98,222 to \$116,668 or from \$46.68 to \$57.64 per square foot of above ground living area. The subject's improvement assessment of \$92,018 or \$45.78 per square foot of above ground living area falls below the range established by the best comparables in the record. Based on this record and 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:

December 19, 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

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