



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

APPELLANT: Barbara Zuckerman
DOCKET NO.: 21-02951.001-R-1
PARCEL NO.: 15-36-205-025

The parties of record before the Property Tax Appeal Board are Barbara Zuckerman, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. 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: \$86,997
IMPR.: \$131,250
TOTAL: \$218,247

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 part one-story and part two-story¹ dwelling of wood siding exterior construction with 3,172 square feet of living area. The dwelling was constructed in 1995. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 464 square foot garage. The property has an approximately 10,450 square foot site and is located in Riverwoods, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 0.40 of a mile from the subject property. The comparables have sites that range in size from 9,830 to 11,160 square feet of land area and are improved with two-story dwellings of wood siding exterior construction

¹ The Board finds the best description of the subject's design is found in its property record card, submitted by the board of review, which includes a sketch depicting the subject as a part one-story and part two-story dwelling.

with either 3,120 or 3,411 square feet of living area. The dwellings were built in 1995 or 1996. Each comparable has a basement with one having finished area. Each dwelling has central air conditioning and a garage with either 630 or 673 square feet of building area. Two comparables each have one fireplace. The properties sold in July 2019 and February 2021 for prices ranging from \$615,000 to \$635,000 or from \$180.30 to \$200.00 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$199,625 which reflects a market value of \$598,935 or \$188.82 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$218,247. The subject's assessment reflects a market value of \$656,382 or \$206.93 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 0.36 of a mile from the subject property. Three of the comparables have sites that range in size from 8,910 to 16,100 square feet of land area. The parcels are improved with two-story dwellings of wood siding exterior construction that range in size from 2,654 to 3,245 square feet of living area. The homes were built in 1995 or 1996. Each comparable has a basement with three having finished area. Each dwelling has central air conditioning and a garage ranging in size from 398 to 673 square feet of building area. Four comparables each have one fireplace. The properties sold from June to November 2021 for prices ranging from \$705,000 to \$780,000 or from \$217.26 to \$282.59 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant critiqued board of review comparables #4 and #5 as being located in a different neighborhood code than the subject property.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales, or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 eight comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #2 and #3 which sold in 2019, less proximate in time to the January 1, 2021 assessment date than other properties in the record. The Board gives less weight to the board of review's comparables #4 and #5 which lack information on site size, a relevant property characteristic for the appellant's overvaluation argument.

The Board finds the best evidence of market value to be appellant comparable #1 and board of review comparables #1, #2 and #3 which are more similar to the subject in location, age,

dwelling size and some other features. These comparables sold from February to July 2021 for prices ranging from \$624,000 to \$780,000 or from \$200.00 to \$266.94 per square foot of living area, including land. The subject's assessment reflects a market value of \$656,382 or \$206.93 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds 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:

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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