



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

APPELLANT: Miriam Kaufman
DOCKET NO.: 21-02952.001-R-1
PARCEL NO.: 11-26-200-039

The parties of record before the Property Tax Appeal Board are Miriam Kaufman, 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 **A Reduction** 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: \$122,577
IMPR.: \$95,860
TOTAL: \$218,437

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 1-story dwelling of brick exterior construction with 3,632 square feet of living area. The dwelling was constructed in 1968 and has an effective age of 1988. Features of the home include an unfinished basement, central air conditioning, two fireplaces, a barn,¹ and a garage containing 1,211 square feet of building area. The property has an approximately 185,000 square foot site and is located in Mettawa, Libertyville Township, Lake County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within 1.63 miles of the subject and within the subject's assessment

¹ The board of review submitted a Residential Field Permit and memorandum stating that the subject includes a barn built in 2019, which was not refuted by the appellant in rebuttal.

neighborhood. The comparables consist of 1-story or 2-story dwellings of wood siding or brick exterior construction ranging in size from 3,020 to 3,894 square feet of living area. The homes were built from 1985 to 1989. Each dwelling has central air conditioning, two fireplaces, an unfinished basement, and a garage ranging in size from 748 to 1,138 square feet of building area. Comparable #1 has a metal pole building and a 1-story lean to. The comparables have improvement assessments ranging from \$82,980 to \$99,835 or from \$24.77 to \$27.48 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$94,286 or \$25.96 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 \$248,879. The subject property has an improvement assessment of \$124,206 or \$34.20 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within .99 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of 1-story or 1.5-story dwellings of brick or brick and wood siding exterior construction ranging in size from 3,136 to 3,725 square feet of living area. The homes were built from 1960 to 1988, with the oldest home having an effective age of 1995. Each dwelling has central air conditioning, two or three fireplaces, an unfinished basement, and an attached garage ranging in size from 612 to 1,001 square feet of building area. Comparable #3 has an additional detached garage, a stable, and an inground swimming pool. The comparables have improvement assessments ranging from \$104,583 to \$161,650 or from \$33.35 to \$43.40 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).

As an initial matter, the Board takes judicial notice that this property was the subject matter of an appeal for the 2020 tax year under Docket No. 20-03258-R-2, in which the Board issued a decision lowering the total assessment of the subject to \$214,765 based on the agreement of the parties.

The Board finds, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the

remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record indicates that the subject property is an owner-occupied dwelling. The Board also finds that the 2020 and 2021 tax years are within the same general assessment period and an equalization factor of 1.0171 was applied in Libertyville Township in 2021. Furthermore, the decision of the Property Tax Appeal Board for the 2020 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold as of the January 1, 2021 assessment date in order to establish a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$218,437, which is less than the 2021 assessment of the subject property of \$248,879.

As a final point, the Board finds the best evidence of assessment equity to be appellant's comparable #1 and board of review comparable #3, which are similar to the subject in age/effective age, dwelling size, and some features. These comparables have improvement assessments of \$90,071 and \$161,650 or \$24.77 and \$43.40 per square foot of living area. The subject's improvement assessment of \$124,206 or \$34.20 per square foot of living area is bracketed by the best comparables in this record. The Board gave less weight to appellant comparables #2 and #3, as well as board of review comparables #1 and #2, due to differences in design, dwelling size, or lack of barn feature when compared to the subject. 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 further reduction in the subject's assessment based on uniformity 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:

October 17, 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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