



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

APPELLANT: Abbe Bauer
DOCKET NO.: 21-03038.001-R-1
PARCEL NO.: 16-20-301-018

The parties of record before the Property Tax Appeal Board are Abbe Bauer, the appellant, by attorney Anthony DeFrenza, of the Law Office of DeFrenza & Mosconi PC in Northbrook; 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: \$98,902
IMPR.: \$361,925
TOTAL: \$460,827

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 1-story and part 2-story dwelling¹ of wood siding exterior construction with 7,656 square feet of living area. The dwelling was constructed in 1927 and has an effective year built of 1995. Features of the home include a basement with finished area, central air conditioning, three fireplaces, an inground swimming pool and a 1,917 square foot garage. The property has an approximately 39,690 square foot site and is located in Bannockburn, West Deerfield Township, Lake County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject. The

¹ The Board finds the best description of the subject was found in the subject's property record card which includes a sketch of the subject dwelling. The appellant submitted comments reiterating this design of the subject.

comparables are improved with part 1-story and part 2-story dwellings² of brick or wood siding exterior construction that range in size from 6,410 to 9,251 square feet of living area. The homes range in age from 22 to 25 years old. Each comparable has a basement with two having finished area. Each dwelling has central air conditioning, one to four fireplaces and a garage ranging in size from 971 to 1,632 square feet of building area. Three comparables each have an inground swimming pool. The comparables have improvement assessments that range from \$292,119 to \$364,563 or from \$39.41 to \$45.57 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$294,756 or \$38.50 per square foot of living area.

The appellant's attorney submitted written comments contending 93% of homes similar to the subject and located in the subject's neighborhood have lower assessments than the subject. The attorney argued the subject property is located on "busy Telegraph Rd" and that this location "greatly increases traffic" and noise near the subject property. Based on this argument, the attorney requested the Board reduce the subject's market value associated with the land by 10% to reflect this locational element. Without documentary evidence, the appellant argued the subject's inground swimming pool has not been maintained in over five years and is not functional. The appellant claimed to have received estimates to repair the pool stating, "it would take tens of thousands of dollars to repair the pool." Based on this information, counsel concluded the subject's inground swimming pool to be a "detriment" to the subject's market value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$460,827. The subject has an improvement assessment of \$361,925 or \$47.27 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 located in the same assessment neighborhood code as the subject property. The comparables are improved with a 1-story or a part 1-story and part 2-story dwelling³ of brick or brick and wood siding exterior construction ranging in size from 6,917 to 7,472 square feet of living area. The homes were built from 1996 to 2010. Each comparable has a basement with three having finished area. Each dwelling has central air conditioning, one to four fireplaces and an attached garage ranging in size from 1,051 to 4,760 square feet of building area. Comparable #5 has a second detached garage and three comparables each have an inground swimming pool. The comparables have improvement assessments that range from \$334,980 to \$433,975 or from \$47.14 to \$58.78 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant 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

² The Board finds the best description of the appellant's comparables was found in their property record cards, submitted by the appellant, which included a sketch of the comparable dwellings and details on finished basement area.

³ Board of review comparable #3 has ground floor area of 3,932 square feet with above ground area of 7,106 square feet, suggesting this is part 2-story dwelling.

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 nine equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #1 and #4 which differ from the subject in dwelling size and/or lack a finished basement. The Board gives less weight to board of review comparables #1, #2, #4 and #5 which differ from the subject in age, design and/or lack a finished basement.

The Board finds the best evidence of assessment equity to be appellant comparables #2 and #3 along with board of review comparable #3 which are more similar to the subject in location, age, design, dwelling size and other features. These comparables have improvement assessments that range from \$334,980 to \$363,026 or from \$40.48 to \$47.14 per square foot of living area. The subject's improvement assessment of \$361,925 or \$47.27 per square foot of living area falls within the range established by the best comparables in this record on an improvement assessment basis and just above the range on a per square foot basis. Given the subject's larger garage size when compared to the three best comparables in the record, a slightly higher per square foot assessment appears logical. Therefore, after considering appropriate 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 reduction in the subject's assessment is not justified.

With regard to the appellant's argument that its inground swimming pool is non-functioning and therefore a detriment to the overall property value, the Board finds the appellant failed to submit any evidence to support these claims such as a repair estimate, a pool inspection or any photographic evidence documenting the condition of the subject's pool.

As a final matter, pursuant to section 16-180 of the Property Tax Code, each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board. Therefore, the appellant's request for this Board to reduce the subject's "land MV" by 10% shall not be considered as the appellant's appeal petition was limited to a reduction in the subject's improvement assessment.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which, appears to exist on the basis of the evidence in this record.

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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