



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

APPELLANT: Vicki Watrach
DOCKET NO.: 21-03125.001-R-1
PARCEL NO.: 14-22-302-015

The parties of record before the Property Tax Appeal Board are Vicki Watrach, 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: \$25,742
IMPR.: \$172,562
TOTAL: \$198,304

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 a part two-story dwelling¹ of brick exterior construction with 2,857 square feet of living area. The dwelling was constructed in 1986 and has an effective age of 1994. Features of the home include an unfinished basement, a partially finished lower level,² 5 bathrooms, central air conditioning, one fireplace, a 452 square foot garage, and a 672 square foot inground swimming pool. The property has an approximately 14,350 square foot site and is located in Lake Zurich, Ela Township, Lake County.

¹ The parties differ as to the design of the subject dwelling. The Board finds the best evidence of the design is found in the subject's property record card provided by the board of review depicting the subject is a part one-story and a part two-story dwelling, which was not refuted by the appellant.

² The appellant revealed the subject has a finished lower level that was not refuted by the board of review.

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 that are located within .51 of a mile from the subject and have the same assessment neighborhood code as the subject. The appellant reported the comparables are improved with two-story dwellings of frame exterior construction that range in size from 2,526 to 3,006 square feet of living area. The dwellings were built in 1986 or 1987 with the comparables having effective ages ranging from 1987 to 1995. Each comparable has an unfinished basement, 2.5 or 4.5 bathrooms, central air conditioning, one fireplace, and a garage ranging in size from 441 to 670 square feet of building area. The comparables have improvement assessments that range from \$114,998 to \$148,246 or from \$45.22 to \$52.16 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$140,842 or \$49.30 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 \$198,304. The subject has an improvement assessment of \$172,562 or \$60.40 per square foot of living area.

In written comments, the board of review reported the "County comparables support \$169,992 AV. Appellant #1 is a 1-story home." which was not refuted by the appellant in written rebuttal.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables that are located within .51 of a mile from the subject, and four comparables have the same assessment neighborhood code as the subject. Board of review comparables #2, #3 and #5 are the same properties as the appellant's comparables #3, #2 and #4, respectively. The board of review reported the comparables are improved with two-story dwellings of wood siding exterior construction that range in size from 2,416 to 3,006 square feet of living area. The dwellings were built from 1985 to 1990 with four comparables having effective ages ranging from 1988 to 1995. Each comparable has an unfinished basement, 2.5 or 4.5 bathrooms, central air conditioning, one fireplace, and a garage ranging in size from 440 to 670 square feet of building area. The comparables have improvement assessments that range from \$125,119 to \$148,246 or from \$47.76 to \$52.16 per square foot of living area.

In written comments, the board of review reported the "County comparables support \$169,992 AV."

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 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' provided six comparables for the Board's consideration, as three comparables are common to both parties. The Board gives less weight to the appellant's comparable #1 due to its dissimilar one-story design when compared to the subject and its considerably lower improvement assessment which appears to be an outlier in relation to the other comparables in the record. The Board also gives less weight to the board of review comparable #4 due to its smaller dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' three common comparables and the board of review comparable #1. These comparables are relatively similar to the subject in location, dwelling size and age, but require varying adjustments to make them more equivalent to the subject property, including but not limited to their fewer number of bathrooms, lack of a finished lower level, and lack of an inground swimming. Nevertheless, these four comparables have improvement assessments that range from \$131,748 to \$148,246 or from \$47.76 to \$52.16 per square foot of living area. The subject's improvement assessment of \$172,562 or \$60.40 per square foot of living area falls above the range established by the best comparables in this record, but appears to be justified given its superior features and after considering the appropriate adjustments to the best comparables for differences from the subject. Based on this evidence, the Board finds the appellant did not prove by clear and convincing evidence that the subject's improvement is 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: January 16, 2024



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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