



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

APPELLANT: Neda Tkalcevic
DOCKET NO.: 21-03143.001-R-1
PARCEL NO.: 16-17-205-009

The parties of record before the Property Tax Appeal Board are Neda Tkalcevic, 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: \$172,270
IMPR.: \$130,965
TOTAL: \$303,235

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 is improved with a 2-story dwelling of brick and wood siding exterior construction with 4,137 square feet of living area. The dwelling was built in 1976. Features of the home include a basement with finished area, central air conditioning, one fireplace, a 792 square foot attached garage, and an asphalt tennis court. The property has an approximately 59,240 square foot site and is located in Lake Forest, West Deerfield 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 comparables with the same assessment neighborhood code as the subject property and located within 0.28 of a mile from the subject. The comparables are reported to be improved with 1.8-story or 2-story dwellings of brick exterior construction ranging in size from 3,368 to 4,661 square feet of living area. The dwellings are 50 or 52 years old. Each comparable has a

basement with three having finished area, central air conditioning, from one to three fireplaces, and an attached garage ranging in size from 470 to 1,147 square feet of building area. The improvement assessments on these properties range from \$96,577 to \$133,704 or from \$27.36 to \$28.96 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$117,346 or \$28.36 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 \$303,235. The subject property has an improvement assessment of \$130,965 or \$31.66 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables with the same assessment neighborhood code as the subject property and located within 0.57 miles from the subject. The comparables are improved with 2-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,040 to 4,050 square feet of living area. The dwellings were built from 1969 to 1978. Each comparable has a basement with two having finished area, central air conditioning, one fireplace, and an attached garage ranging in size from 594 to 1,092 square feet of building area. Comparables #1 and #2 have inground swimming pools. Comparable #2 has a detached garage with 1,196 square feet of building area. The improvement assessments on these properties range from \$99,239 to \$125,893 or from \$31.08 to \$33.96 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 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 submitted information on eight comparables to support their respective positions. The Board gives less weight to the appellant's comparables #2 and #3 as well as board of review comparables #1, #2, and #4 which differ from the subject in dwelling size, lack basement finish, and/or have an inground swimming pool, unlike the subject.

The Board finds the best evidence of assessment equity to be the parties' three remaining comparables which are similar to the subject in location, design, age, dwelling size, and some features. However, each comparable lacks a tennis court which is a feature of the subject. These comparables have improvement assessments that range from \$125,893 to \$133,704 or from \$27.36 to \$31.08 per square foot of living area. The subject's improvement assessment of \$130,965 or \$31.66 per square foot of living area falls within the range established by the best comparables in this record on an overall improvement assessment basis but above the range on a per square foot basis. The subject's higher per square foot improvement assessment is logical considering its asphalt tennis court which the best comparables lack. 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 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: 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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