



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

APPELLANT: Nelson Levy
DOCKET NO.: 21-03242.001-R-1
PARCEL NO.: 16-04-102-007

The parties of record before the Property Tax Appeal Board are Nelson Levy, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago, and the Lake County Board of Review.¹

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: \$153,269
IMPR.: \$272,492
TOTAL: \$425,761

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 1.75-story dwelling of brick and wood siding exterior construction with 4,297 square feet of living area. The dwelling was constructed in 1955 and is 66 years old. Features of the home include an unfinished basement, central air conditioning, three fireplaces and an 860 square foot garage. The property has an approximately 52,710 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. The comparables are improved with 1.5-story or 2-story dwellings of brick exterior construction ranging in size from

¹ The parties agreed to forgo the scheduled virtual hearing on this case and have the Board issue a decision based on the evidence in the record.

3,299 to 4,335 square feet of living area. The dwellings are 47 to 65 years old. The comparables have basements, three of which have finished area. Each comparable has central air conditioning, two or four fireplaces and a garage ranging in size from 572 to 864 square feet of building area. The comparables have improvement assessments that range from \$155,321 to \$252,588 or from \$47.08 to \$59.29 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$425,761. The subject property has an improvement assessment of \$272,492 or \$63.41 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. The comparables are improved with 1.75-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,797 to 5,039 square feet of living area. The dwellings were built from 1955 to 1968 with comparable #2 having an effective year built of 1976. Two comparables have unfinished basements and two comparables have slab foundations. Each comparable has central air conditioning, one to four fireplaces and a garage ranging size from 600 to 984 square feet of building area. Comparables #1 and #2 have inground swimming pools. The comparables have improvement assessments that range from \$161,597 to \$362,604 or from \$32.07 to \$82.41 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). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight suggested equity comparables for the Board's consideration. The Board finds neither party presented comparables that are truly similar to the subject due to differences in age, dwelling size and/or features. Nevertheless, the Board gives less weight to appellant's comparable #1 as well as board of review comparables #3 and #4 which differ in dwelling size and/or lack a basement when compared to the subject. The Board gives most weight to the parties' remaining comparables which are more similar to the subject in dwelling size and have basements. However, two comparables have finished basement area, two comparables have inground swimming pools, and three comparables have smaller garages when compared to the subject. Nevertheless, these six comparables have improvement assessments that range from \$224,883 to \$362,604 or from \$58.27 to \$82.41 per square foot of living area. The subject's improvement assessment of \$272,492 or \$63.41 per square foot of living area falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the comparables for differences in age, dwelling size and features

when compared to 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

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 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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