



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

APPELLANT: Cherie & Dennis Kessler
DOCKET NO.: 21-03244.001-R-1
PARCEL NO.: 16-19-301-012

The parties of record before the Property Tax Appeal Board are Cherie & Dennis Kessler, the appellants, 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: \$90,638
IMPR.: \$116,549
TOTAL: \$207,187

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2,539 square feet of living area.¹ The dwelling is approximately 40 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 577 square foot garage. The property has an approximately 54,450 square foot site and is located in Riverwoods, West Deerfield Township, Lake County.

The appellants disclosed in the appeal petition that the subject was an owner-occupied dwelling.

The Board takes judicial notice of the fact that the subject property was the subject matter of an appeal before the Property Tax Appeal Board in tax year 2019 under Docket Number 19-03885.

¹ The only description of the subject was presented by the appellants.

In that appeal, the Property Tax Appeal Board rendered a decision based on the weight of the evidence lowering the assessment of the subject property to \$215,086.

For the 2021 tax year appeal, the appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables with the same assessment neighborhood code as the subject property. The comparables are improved with 1-story dwellings with varying degrees of similarity to the subject in location, design, age, dwelling size, and features. The properties have improvement assessments that range from \$102,635 to \$115,442 or from \$39.75 to \$41.79 per square foot of living area. Based on this evidence, the appellants requested the subject's assessment be reduced to \$193,207 with an improvement assessment of \$102,569 or \$40.40 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 \$207,187. The subject property has an improvement assessment of \$116,549 or \$45.90 per square foot of living area. The board of review also reported in its submission that 2019 was the beginning of the subject's general assessment cycle and that a township equalization factor of .9979 for West Deerfield Township was applied in 2021 by county assessment officials. The board of review did not submit any equity comparables in support of its contention of the correct assessment. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The Property Tax Appeal Board finds the subject property is an owner-occupied residence that was the matter of an appeal before the Board for the 2019 tax year under Docket Number 19-03885. In that appeal, the Board rendered a decision lowering the assessment of the subject property to \$215,086 based on the evidence submitted by the parties.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

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. (Emphasis added)

The Property Tax Appeal Board finds that section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185) Thus, the equity evidence submitted by the appellants received no weight. The Board finds that the record shows the subject property is an owner-occupied residence and that the 2019, 2020, and 2021 tax years are within the same quadrennial general assessment period. There was no evidence showing that the subject property sold establishing a different fair cash value on which the Board's assessment is based; and the decision of the Board was not reversed or modified upon review, which satisfies the statutory

provisions of section 16- 185 of the Property Tax Code. (35 ILCS 200/16-185). The Board takes judicial notice that for West Deerfield Township an equalization factor of 1.0017 was issued in 2020 and .9979 for the 2021 tax year. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior 2019 decision, results in an assessment for 2020 of \$215,452. ($\$215,086 \times 1.0017 = \$215,452$) and an assessment for 2021 of \$215,000 ($\$215,452 \times .9979 = \$215,000$). The subject's final 2021 assessment as established by the board of review was \$207,187. The Board finds the board of review did not request an increase for 2021 and applying the statutory mandate of Section 16-185 would result in an increase in the subject's 2021 assessment. Therefore, based on this limited record and analysis, the Property Tax Appeal Board finds that no reduction in the subject's assessment is warranted.

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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