



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

APPELLANT: Gail Rakauskas
DOCKET NO.: 21-03319.001-R-1
PARCEL NO.: 11-10-403-010

The parties of record before the Property Tax Appeal Board are Gail Rakauskas, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC 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 **A Reduction** 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: \$51,610
IMPR.: \$89,100
TOTAL: \$140,710

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-story dwelling of brick and wood siding exterior construction with 2,376 square feet of living area. The dwelling was constructed in 1969 and is approximately 52 years old, but has an effective age of 1982.¹ Features of the home include a basement, 4 bathrooms, central air conditioning, and a 484 square foot garage. The property has an approximately 21,993 square foot site and is located in Libertyville, Libertyville 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 and located within .54 of

¹ Some descriptive information was drawn from the subject's property record card submitted by the board of review disclosing that the subject dwelling was remodeled in 1982, which was not refuted by the appellant in rebuttal.

a mile from the subject. The comparables consist of 1-story dwellings of brick or wood siding exterior construction ranging in size from 1,978 to 2,710 square feet of living area. The dwellings range in age from 48 to 59 years old. Three comparables have either one or two fireplaces. Each comparable has a basement, either 2 or 2.5 bathrooms, central air conditioning, and a garage with either 484 or 576 square feet of building area. The comparables have improvement assessments that range from \$73,079 to \$93,055 or from \$34.34 to \$36.95 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$84,407 or \$35.52 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 \$147,440. The subject property has an improvement assessment of \$95,830 or \$40.33 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 with the same assessment neighborhood code as the subject and located within .32 of a mile from the subject. The comparables consist of 1-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 1,887 to 2,538 square feet of living area. The dwellings were built from 1961 to 1974 with comparables #1, #2, #4 and #5 having an effective ages of 1972, 1994, 1970 and 1974, respectively. One comparable has a lower level and four comparables have basements. Each comparable has from 2.5 to 3.5 bathrooms and central air conditioning. Four comparables each have from one to three fireplaces. Comparables #1, #2, #3 and #4 have either an attached or detached garage ranging in size from 484 to 725 square feet of building area. Comparable #3 has an attached 444 square foot garage and a detached 682 square foot garage. The comparables have improvement assessments that range from \$78,557 to \$116,504 or from \$40.27 to \$45.90 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of nine suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #4 and board of review comparables #1, #2, #3 and #5 due to differences in dwelling size, foundation type, or presence of an additional garage amenity when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are overall more similar to the subject in location, dwelling size, age, foundation type, and some features. The best comparables have improvement assessments that range from \$78,069 to \$93,055 or from \$34.34 to \$40.62 per square foot of living area. The subject's improvement

assessment \$95,830 or \$40.33 per square foot of living area falls above the range established by the best comparables in the record on an overall improvement assessment basis and within the range on a per-square-foot basis. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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:

February 20, 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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