



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

APPELLANT: Michael Schlesinger
DOCKET NO.: 21-03391.001-R-1
PARCEL NO.: 15-25-410-019

The parties of record before the Property Tax Appeal Board are Michael Schlesinger, 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: \$79,206
IMPR.: \$144,423
TOTAL: \$223,629

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 exterior construction with 3,411 square feet of living area. The dwelling was built in 1957 with an effective year built of 1973 and is approximately 64 years old. Features include an unfinished basement, central air conditioning, one fireplace, and an attached 1,410 square foot garage. The subject property has an approximately 44,431 square foot site and is located in Riverwoods, Vernon 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 0.98 of a mile from the subject. The comparables are improved with 1-story dwellings of wood siding exterior construction that range in size from 2,556 to 4,200 square feet of living area. The homes

range in age from 21 to 57 years old. Each comparable has an unfinished basement, central air conditioning, from one to three fireplaces, and an attached garage that ranges in size from 609 to 1,009 square feet of building area. The comparables have improvement assessments ranging from \$101,464 to \$157,482 or from \$37.50 to \$39.70 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$132,432 or \$38.82 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$223,629. The subject property has an improvement assessment of \$144,423 or \$42.34 per square foot of living area.

In support of the subject's assessment, the board of review submitted information on three assessment comparables with the same assessment neighborhood code as the subject and located within 0.97 a mile from the subject. The comparables are improved with 1-story dwellings of wood siding, wood siding and stone, or wooding siding and brick exterior construction that range in size from 3,207 to 3,278 square feet of living area. The homes were built from 1958 to 1966 with comparable #1 having an effective year built of 1962. One comparable has a concrete slab foundation and two comparables each have an unfinished basement. Each comparable has central air conditioning, two or three fireplaces, and an attached garage that ranges in size from 484 to 792 square feet of building area. Comparable #3 also has a detached garage and an inground swimming pool. The comparables have improvement assessments ranging from \$145,124 to \$179,164 or from \$44.27 to \$55.52 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 argued 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.

The record contains seven assessment comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #4 which differ from the subject in age and/or dwelling size. The Board also gives less weight to board of review comparables #1 and #3 which lacks a basement foundation which is a feature of the subject or has 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 more similar when compared to the subject in location, design, age, dwelling size, and most features. These comparables have improvement assessments ranging from \$123,682 to \$168,903 or from \$38.80 to \$52.67 per square foot of living area. The subject property has an improvement assessment of \$144,423 or \$42.34 per square foot of living area which falls within the range established by the best comparables in this record. Based on this

record, the Board finds the appellant did not prove by 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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