



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

APPELLANT: Ioana Savos
DOCKET NO.: 21-03485.001-R-1
PARCEL NO.: 11-35-202-012

The parties of record before the Property Tax Appeal Board are Ioana Savos, 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 **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: \$51,181
IMPR.: \$172,965
TOTAL: \$224,146

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 2-story dwelling of brick exterior construction with 3,846 square feet of living area. The dwelling was constructed in 1985 and is approximately 36 years old. Features of the home include a 2,068 square foot basement, central air conditioning, four fireplaces, 3.5 bathrooms or 16 fixtures, a 574 square foot attached garage, and a 1,200 square foot detached garage. The property has an approximately 43,515 square foot site and is located in Lake Forest¹, 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 three equity comparables located in the same assessment neighborhood code as the subject property and

¹ The best evidence of the subject's location is found in the grid analysis and property record card presented by the board of review which was unrefuted by the appellant in rebuttal.

within 0.52 of a mile from the subject. The comparables are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 3,552 to 4,851 square feet of living area. The dwellings range in age from 15 to 57 years old. Each comparable has a 1,369 to 2,183 square foot unfinished basement, central conditioning, one or three fireplaces, 2.5 to 4.5 bathrooms, and an attached garage that ranges in size from 803 to 886 square feet of building area. The comparables have improvement assessments that range from \$163,095 to \$203,073 or from \$32.10 to \$41.86 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$138,199 or \$35.93 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 \$224,146. The subject property has an improvement assessment of \$172,965 or \$44.97 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 located from 0.38 of a mile to 4.86 miles from the subject. One comparable is located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,750 to 3,908 square feet of living area. The dwellings were built from 1978 to 1991 and thus would range in age from approximately 30 to 43 years old. Four of the comparables have effective ages ranging from 1980 to 1996. The comparables each have a 1,036 to 2,112 square foot unfinished basement, central air conditioning, one or two fireplaces, 3.0 to 4.0 bathrooms or 11 to 15 fixtures, and an attached garage that ranges in size from 472 to 898 square feet of building area. Comparables #1 and #2 each have a detached garage with either 837 or 1,320 square feet of building area. The comparables have improvement assessments that range from \$141,462 to \$179,629 or from \$36.70 to \$46.86 per square foot of living area.

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 record contains a total of eight suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables due to substantial differences from the subject in age and/or dwelling size. The Board also gives less weight to board of review comparables #3, #4, and #5 which are each located over 1 mile from the subject, being less proximate in location to the subject than other comparables in this record. Additionally, none of these comparables feature an additional detached garage, like the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2 which each feature an additional detached garage, like the subject. These two comparables are overall more similar to the subject in location, design, and dwelling size; however, each comparable presents differences in other property characteristics from the subject. These two comparables are inferior to the subject in chronological age, number of fireplaces, and/or other attributes, suggesting upward adjustments would be required to make them more equivalent to the subject. These comparables have improvement assessments of \$141,462 and \$164,584 or of \$36.70 and \$42.11 per square foot of living area, respectively. The subject's improvement assessment of \$172,965 or \$44.97 per square foot of living area falls above the improvement assessments of the two best comparables in this record. However, the subject's higher improvement assessment is logical considering its superior attributes when compared to the two best comparables. Based on this record and after considering adjustments to the two best comparables for differences 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



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 16, 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

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