



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

APPELLANT: Lewis Bleicher
DOCKET NO.: 21-03675.001-R-1
PARCEL NO.: 01-11-203-019

The parties of record before the Property Tax Appeal Board are Lewis Bleicher, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$9,563
IMPR.: \$40,141
TOTAL: \$49,704

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 part 1-story part 2-story dwelling¹ of wood siding exterior construction with 819 square feet of living area. The dwelling was constructed in 1950. Features of the home include a concrete slab foundation, central air conditioning, a 432 square foot attached garage, and a 1,200 square foot detached garage.² The property has a 47,406 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity

¹ Although both parties described the subject as a 1-story home, the Board finds the best evidence of the subject's design is found in its property record card presented by the board of review, which contains a sketch with measurements of the subject home and depicts second floor living area.

² Additional details regarding the subject not reported by the appellant are found in the subject's property record card presented by the board of review and were not refuted by the appellant in written rebuttal.

comparables located within 0.23 of a mile from the subject and within the same assessment neighborhood code as the subject. The comparables are improved with 1-story homes of wood siding exterior construction ranging in size from 756 to 847 square feet of living area. The dwellings were built in 1950 or 1951. Each home has a garage ranging in size from 240 to 594 square feet of building area. Two homes each have a fireplace. The comparables have improvement assessments ranging from \$23,188 to \$30,690 or from \$29.64 to \$36.23 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 \$49,704. The subject property has an improvement assessment of \$40,141 or \$49.01 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on ten equity comparables located from 0.05 of a mile to 4.51 miles from the subject, three of which are located within the same assessment neighborhood code as the subject. The comparables are improved with 1-story homes of wood siding exterior construction ranging in size from 700 to 1,296 square feet of living area. The dwellings were built from 1950 to 1986 and have effective ages ranging from 1950 to 1995. Seven homes each have a basement, one of which has finished area, two homes each have a crawl space foundation, and one home has a concrete slab foundation. Three homes each have central air conditioning and three homes each have a fireplace. Seven homes have two garages ranging in size from 147 to 1,010 square feet of building area. Comparable #2 has a 792 square foot detached garage. The comparables have improvement assessments ranging from \$28,369 to \$87,644 or from \$38.22 to \$72.29 per square foot of living area.

The board of review also submitted a memorandum arguing none of the appellant's comparables have two garages like the subject. Based on this evidence the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellant contended that the board of review's comparables differ from the subject in garage amenity, dwelling size, age, and/or location more than three miles from the subject.

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 fifteen equity comparables for the Board's consideration. The Board gives less weight to the board of review's comparables #4 through #10, which are located more than three miles from the subject and in different assessment neighborhoods. The Board gives less weight to the board of review's comparables #1 and #3, which each lack a garage compared to the subject's two garages.

The Board finds the best evidence of assessment equity to be the appellant's comparables and the board of review's comparable #2, which are more similar to the subject in dwelling size, age, location, and features, although none of these comparables have second floor living area like the subject or two garages like the subject and four of these comparables lack central air conditioning that is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$23,188 to \$30,690 or from \$29.64 to \$40.53 per square foot of living area. The subject's improvement assessment of \$40,141 or \$49.01 per square foot of living area falls above the range established by the best comparables in this record, but appears to be justified after considering appropriate adjustments to the best comparables for differences from the subject, such as design, central air conditioning amenity, and garage count. Based on this record, 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:

October 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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