



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

APPELLANT: David Sherman
DOCKET NO.: 21-04766.001-R-1
PARCEL NO.: 15-25-204-019

The parties of record before the Property Tax Appeal Board are David Sherman, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$81,579
IMPR.: \$135,093
TOTAL: \$216,672

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 and wood siding exterior construction with 3,454 square feet of living area. The dwelling was constructed in 1978. Features of the home include an unfinished basement, central air conditioning, a fireplace and a garage with 624 square feet of building area. The property has a 47,859 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 twelve suggested equity comparables located in the same assessment neighborhood code as the subject and from 0.12 of a mile to 1.46 miles from the subject property. The comparables are improved with 2-story dwellings of brick, frame or brick and frame exterior construction and ranging in size from 3,005 to 3,738 square feet of living area. The dwellings were built from 1950 to 1985, with six comparables having an effective age ranging from 1968 to 1975. Eleven comparables have a basement, six with finished area. Each comparable has central air conditioning and a garage ranging in size from 440 to 1,182 square feet of building area. Nine comparables each have one to four fireplaces. The comparables

have improvement assessments ranging from \$108,949 to \$158,220 or from \$35.77 to \$45.59 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$129,525 or \$37.50 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 \$216,672. The subject property has an improvement assessment of \$135,093 or \$39.11 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five suggested equity comparables that are in the same assessment neighborhood code as the subject and from 0.08 of a mile to 1.15 mile from the subject property. Comparable #5 is a duplicate of the appellant's comparable #12. The comparables are improved with 2-story dwellings of Dryvit, wood siding, brick or brick and wood siding exterior construction that range in size from 3,224 to 3,864 square feet of living area. The dwellings were built from 1976 to 1988. Each comparable has a basement, three with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 624 to 874 square feet of building area. Comparable #2 has an inground swimming pool and the appellant's comparable #12/board of review #5 has a barn. The comparables have improvement assessments ranging from \$136,130 to \$207,512 or from \$41.05 to \$58.81 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted sixteen suggested comparables for the Board's consideration, with one common comparable. The Board gave less weight to the appellant's comparables #1, #3, #4, #6, #7, #9 and #10 along with the board of review comparables #1, #2 and #4 due to their lack of basement or their finished basement area when compared to subject's unfinished basement, given the other comparables in the record. Furthermore, the board of review comparable #2 has an inground swimming pool. The Board gave reduced weight to the common comparable due to its barn, a feature the subject lacks.

The Board finds the best evidence of assessment to be the parties' remaining comparables. These comparables are relatively similar to the subject in location, dwelling size, design, age and features. These comparables have improvement assessments that range from \$121,940 to \$189,594 or from \$38.11 to \$58.81 per square foot of living area. The subject property has an improvement assessment of \$135,093 or \$39.11 per square foot of living area falls within the range established by the best comparables contained in this record. 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 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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