



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

APPELLANT: Alan Osheff  
DOCKET NO.: 22-00209.001-R-1  
PARCEL NO.: 08-17-411-004

The parties of record before the Property Tax Appeal Board are Alan Osheff, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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:** \$5,361  
**IMPR.:** \$45,435  
**TOTAL:** \$50,796

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 2022 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 and part 2-story dwelling of brick exterior construction with 1,672 square feet of living area. The dwelling was built in 1950. Features of the home include a concrete slab foundation and a garage with 384 square feet of building area. The home also features a 288 square foot enclosed masonry porch. The property has an approximately 5,260 square foot site and is located in Waukegan, Waukegan 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 suggested equity comparables located in the same assessment neighborhood code as the subject property and within 0.33 of a mile from the subject. The comparables are reported to be improved with 1-story, 1.5-story, or 2-story dwellings of brick, aluminum siding, or wood siding exterior construction ranging in size from 1,506 to 1,924 square feet of living area. The homes were built from 1935 to 1950. Each comparable has an unfinished basement. One comparable has one fireplace. Three

comparables each have a garage ranging in size from 300 to 880 square feet of building area. The comparables have improvement assessments ranging from \$39,279 to \$52,281 or from \$24.25 to \$27.71 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$40,718 or \$24.35 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 \$50,796. The subject property has an improvement assessment of \$45,435 or \$27.17 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables located in the same assessment neighborhood as the subject and within 0.33 of a mile from the subject. Board of review comparable #4 is the same property as the appellant's comparable #4. The comparables are improved with 1.5-story Cape Cod-style or 2-story dwellings of brick or wood siding exterior construction ranging in size from 1,530 to 1,887 square feet of living area. The homes were built from 1935 to 1965 with comparable #1, which was built in 1961, having a reported effective age of 1991. Three comparables each have an unfinished basement and one comparable has a concrete slab foundation. One comparable has central air conditioning. One comparable has one fireplace. Each comparable has a garage ranging in size from 352 to 880 square feet of building area. The comparables have improvement assessments ranging from \$42,330 to \$57,717 or from \$25.51 to \$37.72 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 seven suggested comparables for the Board's consideration with one comparable being common to the parties. The Board gives less weight to the appellant's comparables #1 and #2 as well as board of review comparables #1, #2, and #3 which are less similar to the subject in age/effective age when compared to other comparables in this record or has a 1-story when compared to the subject.

The Board finds the best evidence of assessment equity to be the common comparable as well as the appellant's comparables #3 and #4 which includes the common comparable. These two comparables are relatively similar to the subject in location, age, dwelling size, and some features. However, each comparable has a basement, unlike the subject, suggesting downward adjustments for this difference would be necessary to make them more equivalent to the subject. Additionally, both comparables lack an enclosed masonry porch suggesting upward adjustment for this difference would be necessary to make them more comparable to the subject. These comparables have improvement assessments of \$39,279 and \$52,281 or of \$26.08 and \$27.71 per square foot of living area, respectively. The subject property has an improvement assessment of \$45,435 or \$27.17 per square foot of living area which is bracketed by the two best comparables in this record. Based on this

record, and after considering appropriate adjustments for differences between the two best equity comparables and the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment 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: March 26, 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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