



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

APPELLANT: Ewa Leus
DOCKET NO.: 22-00596.001-R-1
PARCEL NO.: 14-11-402-008

The parties of record before the Property Tax Appeal Board are Ewa Leus, 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: \$32,575
IMPR.: \$132,529
TOTAL: \$165,104

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 two-story dwelling of frame exterior construction with 3,220 square feet of living area. The dwelling was constructed in 1989 and is approximately 33 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 759 square foot garage.¹ The property has an approximately 41,788 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

¹ The Multiple Listing Service (MLS) data sheet associated with the 2014 purchase of the subject property provided by the board of review revealed the subject dwelling has a finished basement with a recreation room and a playroom, which was not depicted in the subject's property record card but is handwritten in the grid analysis provided by the board of review. Thus, the Board recognizes the subject is likely not assessed for finished basement.

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 that have the same assessment neighborhood code as the subject and are located from .03 of a mile to 1.23 miles from the subject property. The comparables are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 3,214 to 3,699 square feet of living area. The dwellings are 32 to 34 years old. Each comparable has a basement, central air conditioning, a fireplace and a garage ranging in size from 759 to 988 square feet of building area. The comparables have improvement assessments ranging from \$105,896 to \$124,243 or from \$31.02 to \$33.68 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$104,167 or \$32.35 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 \$165,104. The subject property has an improvement assessment of \$132,529 or \$41.16 per square foot of living area.

In response to the appellant's comparables, the board of review submitted the MLS data sheet associated with the 2021 sale of the appellant's comparable #3, which disclosed the property was listed for sale on January 22, 2021 for \$485,000 and that it had been on the market for three days prior to its subsequent sale for a price of \$510,000. The board of review noted that the MLS indicated this property sold over list price in three days, the dwelling has a finished basement and it has had over \$60,000 in upgrades and system updates in the previous year.

In support of its contention of the correct assessment the board of review submitted information on nine equity comparables that have the same assessment neighborhood code as the subject and are located from .22 of a mile to 1.28 miles from the subject property. The comparables are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 3,035 to 3,458 square feet of living area. The dwellings were built from 1986 to 1998. The comparables each have a basement, one of which is a walk-out design. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 650 to 1,027 square feet of building area. Two comparables each have a gazebo. The comparables have improvement assessments ranging from \$130,578 to \$154,982 or from \$41.08 to \$46.14 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 record contains a total of 13 suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #4, as well as board of review comparables #6, #7 and #9 due to their distant locations from the subject being more than one mile away. Additionally, the appellant's comparables #1 and #4 have larger dwelling sizes when compared to the subject relative to the other comparables in the record.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #3, along with board of review comparables #1, #2, #3, #4, #5 and #8. The Board finds these eight comparables are overall more similar to the subject in location, dwelling size, design, age and some features. These best comparables have improvement assessments ranging from \$105,896 to \$146,821 or from \$31.78 to \$45.20 per square foot of living area. The subject's improvement assessment of \$132,529 or \$41.16 per square foot of living area falls within the range established by the best comparables in the record. After considering adjustments to the 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Ewa Leus, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085