



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

APPELLANT: Steve Koclanes
DOCKET NO.: 22-00725.001-R-1
PARCEL NO.: 16-30-102-016

The parties of record before the Property Tax Appeal Board are Steve Koclanes, 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: \$94,010
IMPR.: \$183,621
TOTAL: \$277,631

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 is improved with a 2-story dwelling of brick and wood siding exterior construction containing 4,032 square feet of living area. The dwelling was built in 1988 and is approximately 34 years old. Features of the home include a 1,392 square foot unfinished basement, central air conditioning, one fireplace, 4½ bathrooms, and an attached garage with 1,757 square feet of building area. The property has a site with approximately 60,110 square feet of land area and is located in Riverwoods, Deerfield 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 equity comparables with the same assessment code as the subject and located from approximately .1 of a mile to 1.2 miles from the subject property. The comparables consist of 2-story dwellings of brick exterior construction ranging in size from 3,235 to 3,736 square feet of living area. The

homes range in age from 34 to 44 years old. Each comparable has a 1,060 to a 2,166 square foot basement with one comparable having finished area, central air conditioning, one fireplace, 2½ or 3½ bathrooms, and an attached garage ranging in size from 744 to 910 square feet of building area. The comparables have improvement assessments ranging from \$109,870 to \$134,151 or from \$33.96 to \$36.90 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$144,446 or \$35.82 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 \$277,631. The subject property has an improvement assessment of \$183,621 or \$45.54 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 with the same assessment code as the subject and located from approximately .08 to .50 of a mile from the subject property. The comparables consist of 1-story, 1.75-story, or 2-story dwellings of brick or wood siding exterior construction ranging in size from 3,985 to 4,173 square feet of living area. The homes were built from 1976 to 2002 with comparable #5 having a reported effective age of 2009. Each comparable has a 900 to a 4,023 square foot basement with three comparables having finished area, central air conditioning, one or two fireplaces, 2½ to 5½ bathrooms, and an attached garage ranging in size from 600 to 1,063 square feet of building area. Comparables #4 and #5 have a tennis court and/or an inground swimming pool. The comparables have improvement assessments ranging from \$173,905 to \$250,799 or from \$43.64 to \$62.34 per square foot of living area. The board of review requested no change to the subject's assessment.

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 parties submitted information on nine equity comparables to support their respective positions before the Board. The Board gives less weight to appellant's comparables #1 and #3 due to differences in location, dwelling size, and/or basement finish when compared to the subject that has an unfinished basement. The Board also gives less weight to the board of review comparables due to differences in design, age, and/or basement finish when compared to the subject. Additionally, the board of review comparables #4 and #5 each have a tennis court and/or inground swimming pool which are not features of the subject property.

The Board finds the best evidence of assessment equity in the record to be the appellant's comparables #2 and #4. These comparables are overall more similar to the subject in location, design, dwelling size, age and have an unfinished basement, like the subject. However, the

Board finds the subject is superior to these comparables due to its somewhat newer age, larger dwelling size, greater number of bathrooms and considerably larger garage size, suggesting upward adjustments for these differences would be required to make the comparables more equivalent to the subject. These two comparables each have an improvement assessment of \$134,151 or \$35.91 and \$36.90 per square foot of living area. The subject's improvement assessment of \$183,621 or \$45.54 per square foot of living area falls above the two best comparables in this record which is logical given the subject's superior attributes described above. Based on this record and after considering appropriate adjustments to the two best comparables for differences from 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

Steve Koclanes, 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