



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

APPELLANT: Thomas Jaskula
DOCKET NO.: 22-00832.001-R-1
PARCEL NO.: 14-29-102-003

The parties of record before the Property Tax Appeal Board are Thomas Jaskula, 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: \$46,045
IMPR.: \$188,826
TOTAL: \$234,871

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 2-story dwelling of brick exterior construction with 3,953 square feet of living area. The dwelling was constructed in 1988 and is approximately 34 years old. Features of the home include a partially finished basement,¹ central air conditioning, a fireplace and a garage containing 960 square feet of building area. The property has an approximately 45,785 square foot site and is located in Deer Park, Ela 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 a grid analysis with information on

¹ The appellant described the subject dwelling as having an unfinished basement while the board of review submitted a Multiple Listing Service (MLS) data sheet describing the subject as having a finished basement with a recreation room. The Board finds more probative the evidence submitted by the board of review which was not refuted by the appellant in rebuttal.

four equity comparables located from .67 of a mile to 1.76 miles from the subject and within the same assessment neighborhood code as the subject property. The comparables are described as 2-story homes of brick or wood siding exterior construction ranging in size from 3,285 to 3,731 square feet of living area. The comparables have construction ages of either 36 or 44 years old. The comparables are described as each having a full unfinished basement, central air conditioning, a fireplace, and a garage ranging in size from 529 to 868 square feet of building area. The comparables have improvement assessments ranging from \$126,084 to \$143,504 or from \$35.76 to \$38.46 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$234,871. The subject property has an improvement assessment of \$188,826 or \$47.77 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a property record card and a Multiple Listing Service (MLS) data sheet for the subject property along with a grid analysis with information on ten equity comparables located from .97 of a mile to 2.18 miles from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 2-story dwellings with brick, frame, or brick and frame exterior construction ranging in size from 3,516 to 4,136 square feet of living area. The homes were built from 1985 to 2016. Each comparable features an unfinished basement with three having a walkout feature. Each comparable also has central air conditioning, one to three fireplaces, and a garage ranging in size from 648 to 1,261 square feet of building area. The comparables have improvement assessments that range from \$174,076 to \$215,169 or from \$48.26 to \$54.14 per square foot of living area.

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 a total of fourteen equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #1, #3, and #4, along with board of review comparable #7 based on their significantly smaller dwelling sizes relative to the subject dwelling. The Board gave less weight to board of review comparables #2, #8, and #10 based on each having a walkout-style basement which the subject dwelling lacks. The Board finds the remaining comparables to be similar to the subject in terms of location, design, dwelling size, age, and most features. However, each comparable lacks a finished basement area which is a feature of the subject dwelling suggesting that upward adjustments are needed to the comparables to make them more equivalent to the subject. The most similar comparables in the record have improvement assessments ranging from \$143,504 to \$196,256 or from \$38.46 to \$54.14 per square foot of living area. The subject's improvement

assessment of \$188,826 or \$47.77 per square foot of living area falls within the range established by the most similar comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis. After considering adjustments to the best comparables in the record for differences from the subject, the Board finds that the assessment as established by the board of review is appropriate and, therefore, no reduction in the subject's improvement assessment is warranted.

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: January 16, 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

Thomas Jaskula, 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