



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

APPELLANT: Tammy Parashos
DOCKET NO.: 22-00863.001-R-1
PARCEL NO.: 15-25-200-031

The parties of record before the Property Tax Appeal Board are Tammy Parashos, 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: \$76,335
IMPR.: \$204,022
TOTAL: \$280,357

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 and frame exterior construction with 4,188 square feet of living area. The dwelling was constructed in 1988 and is 34 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, a 792 square foot garage and a shed. The property has an approximately 44,836 square foot site and is located in Riverwoods, Vernon Township, Lake County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within 0.87 miles of the subject and within the subject's same assessment neighborhood code. The comparables consist of 2-story dwellings of brick exterior construction ranging in size from 4,554 to 4,828 square feet of living area. The homes are 32 to 56 years old. Each dwelling has a basement with finished area, central air conditioning, one to three fireplaces

and a garage ranging in size from 650 to 951 square feet of building area. Comparable #3 has a tennis court, and comparable #4 has an inground swimming pool, hot tubs and a bath house. The comparables have improvement assessments ranging from \$184,683 to \$208,160 or from \$38.44 to \$43.21 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$173,487 or \$41.42 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 \$280,357. The subject property has an improvement assessment of \$204,022 or \$48.72 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 located within 1.06 miles from the subject and within the subject's same assessment neighborhood code. The comparables consist of 2-story dwellings of brick, frame or brick with frame exterior construction ranging in size from 3,454 to 4,157 square feet of living area. The homes were built from 1941 to 2003 with comparables #3 and #5 having an effective age of 1973. Each dwelling has a basement with one having finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 484 to 776 square feet of building area. The comparables have improvement assessments ranging from \$126,012 to \$199,784 or from \$36.35 to \$48.06 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 nine suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #2 and board of review comparables #1, #3, #4 and #5 which are less similar to the subject in age and/or dwelling size than the other comparables in the record. The Board also gives less weight to the appellant's comparables #3 and #4 which have a tennis court, inground swimming pool, hot tubs, and/or bath house, which are not features of the subject property.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and board of review comparable #2. These comparables are overall more similar to the subject in both age and dwelling size but still require varying adjustments to make them more equivalent to the subject property, including but not limited to differences in dwelling size, basement area, basement finish and/or lack of a shed, which is a feature of the subject property. Nevertheless, these two comparables have improvement assessments of \$184,349 and \$208,160 or of \$44.91 and \$43.12 per square foot of living area. The subject's improvement assessment of \$204,022 or \$48.72 per square foot of living area is bracketed by these two comparables on an overall basis

and above on a per-square-foot basis which is reasonable given the adjustments to the comparables for differences to the subject. 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 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:

April 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

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