



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

APPELLANT: Michael Schlesinger
DOCKET NO.: 22-00868.001-R-1
PARCEL NO.: 15-25-410-019

The parties of record before the Property Tax Appeal Board are Michael Schlesinger, 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: \$80,069
IMPR.: \$145,997
TOTAL: \$226,066

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 1-story dwelling of brick exterior construction with 3,411 square feet of living area. The dwelling was built in 1957 with an effective age of 1973 and is approximately 65 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, and an attached 1,410 square foot attached garage. The subject property has an approximately 44,431 square foot site and is located in Riverwoods, Vernon 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 comparables located within the same assessment neighborhood code as the subject and from 0.69 of a mile to 1.51 miles of the subject. The comparables are improved with 1-story dwellings of brick or wood siding exterior construction ranging in size from 3,172 to 3,746 square feet of living area.

The homes are from 40 to 79 years old. Each comparable has a basement with finished area, central air conditioning, two to four fireplaces, and an attached garage ranging in size from 520 to 910 square feet of building area. Comparable #1 has a detached garage, an inground swimming pool and barns, comparable #3 has a tennis court, and comparable #4 has a detached garage. The comparables have improvement assessments ranging from \$93,198 to \$112,686 or from \$28.49 to \$33.41 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$103,182 or \$30.25 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$226,066. The subject property has an improvement assessment of \$145,997 or \$42.80 per square foot of living area.

In support of the subject's assessment, the board of review submitted information on five comparables are located within the same assessment neighborhood code as the subject and from 0.24 to 0.97 of a mile from the subject. The comparables are improved with 1-story dwellings of wood siding or wood siding and brick exterior construction ranging in size from 3,207 to 3,514 square feet of living area. The homes were built from 1958 to 1967 with comparables #1, #2 and #4 having effective ages of 1966, 1975 and 1977, respectively. One comparable has a concrete slab foundation, and four comparables each have a basement with one having finished area. Each comparable has central air conditioning, two or three fireplaces, and an attached garage ranging in size from 484 to 805 square feet of building area. Comparable #5 has a 594 square foot detached garage and an inground swimming pool. The comparables have improvement assessments ranging from \$118,067 to \$170,744 or from \$34.12 to \$53.24 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 argued 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 nine comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and board of review comparables #1, #2 and #5 which differ from the subject in location, age, dwelling size, foundation type, basement finish, and/or have other amenities that are not features of the subject including tennis court, inground swimming pool, and barns.

The Board finds the best evidence of assessment equity to be the board of review's comparables #3 and #4 which are more similar to the subject in location, age, dwelling size, unfinished basement, and most features. These comparables have improvement assessments of \$133,520

and \$170,744 or \$40.33 and \$53.24 per square foot of living area. The subject property has an improvement assessment of \$145,997 or \$42.80 per square foot of living area which is bracketed by the two best comparables in this record. Based on this record and after considering adjustments to the 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:

May 21, 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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