



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

APPELLANT: Matthew & Karen Abrams  
DOCKET NO.: 22-00895.001-R-1  
PARCEL NO.: 15-29-104-007

The parties of record before the Property Tax Appeal Board are Matthew & Karen Abrams, 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:** \$27,479  
**IMPR.:** \$114,544  
**TOTAL:** \$142,023

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 wood siding exterior construction with 2,348 square feet of living area. The dwelling was constructed in 1975 and is approximately 47 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a garage containing 375 square feet of building area. The property has an approximately 10,039 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables that have the same assessment neighborhood code as the subject. The comparables consist of two-story dwellings of wood siding exterior construction ranging in size from 2,103 to 2,193 square feet of living area. The homes are from 43 to 47 years old. Each comparable has a

basement with finished area, central air conditioning and a garage containing 441 or 462 square feet of building area. Two comparables each have one fireplace. The comparables have improvement assessments ranging from \$81,488 to \$90,229 or from \$37.92 to \$41.14 per square foot of living area. Based on this evidence, the appellants requested a reduced improvement assessment of \$93,274 or \$39.72 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 \$142,023. The subject property has an improvement assessment of \$114,544 or \$48.78 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 that have the same assessment neighborhood code as the subject. The comparables consist of two-story dwellings of frame exterior construction ranging in size from 2,217 to 2,468 square feet of living area. The homes were built from 1975 to 1982. Each comparable has a basement with three having finished area, central air conditioning, one fireplace and a garage containing from 400 to 528 square feet of building area. The comparables have improvement assessments ranging from \$108,142 to \$120,555 or from \$48.78 to \$48.90 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 taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine suggested equity comparables for the Board's consideration. The comparables are all relatively similar to the subject in location, dwelling size, age and most features, except the board of review comparables #2 and #3 lack a basement finish suggesting an upward adjustment would be appropriate for this feature to make them more equivalent to the subject that has a finished basement. These nine comparables have improvement assessments ranging from \$81,488 to \$120,555 or from \$37.92 to \$48.90 per square foot of living area. The subject's improvement assessment of \$114,544 or \$48.78 per square foot of living area falls within the range established by all the comparables in the record. Based on this record and after considering adjustments to all of the comparables for differences from the subject, the Board finds the appellants 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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COUNTY

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