



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

APPELLANT: William Jacobs
DOCKET NO.: 22-00911.001-R-1
PARCEL NO.: 15-28-101-033

The parties of record before the Property Tax Appeal Board are William Jacobs, 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: \$42,318
IMPR.: \$143,437
TOTAL: \$185,755

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 two-story dwelling of wood siding exterior construction containing 3,166 square feet of living area. The dwelling was constructed in 1989 and is approximately 33 years old. Features of the home include a basement that is partially finished, central air conditioning, one fireplace, 3½ bathroom, and an attached garage with 704 square feet of building area. The property has a 10,483 square foot site located in Buffalo Grove, Vernon Township, Cook 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 improved with two-story dwellings with wood siding exteriors that range in size from 3,214 to 3,680 square feet of living area. The dwellings are either 32 or 34 years old. Each comparable has a full or partial basement with finished area, central air conditioning, one

fireplace, 3½ to 5½ bathrooms, and an attached garage with either 441 or 484 square feet of building area. These properties have the same assessment neighborhood code as the subject and are located from approximately .02 to .27 of a mile from the subject. Their improvement assessments range from \$128,400 to \$145,540 or from \$37.19 to \$39.95 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$122,524.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$185,755. The subject property has an improvement assessment of \$143,437 or \$45.31 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 improved with two-story dwellings of frame construction that range in size from 2,800 to 3,003 square feet of living area. The homes were built in 1988 or 1989. Each comparable has a basement with two having finished area, central air conditioning, 2½ or 3½ bathrooms, and an attached garage ranging in size from 420 to 546 square feet of building area. Three comparables have one fireplace. These properties have the same assessment neighborhood code as the subject and are located from approximately .04 to .21 of a mile from the subject. Their improvement assessments range from \$128,647 to \$137,680 or from \$45.85 to \$47.34 per square foot of living area.

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 nine comparables that are similar to the subject in location, age, style, and most features. The Board gives less weight to appellant's comparables #1 through #3 and board of review comparables #1 and #2 due to differences from the subject dwelling in size. The Board finds the best evidence of assessment equity to be appellant's comparable #4 and board of review comparables #3, #4 and #5 due to their similarities to the subject in dwelling size. Each of these properties has a smaller garage than the subject indicating that upward adjustments would be appropriate to make them more equivalent to the subject for this feature. Board of review comparables #3 through #5 have one less bathroom than the subject; comparables #4 and #5 have unfinished basements while the subject has finished basement area; and comparable #5 has no fireplace while the subject has one fireplace, indicating that these comparables would require upward adjustments to make them more equal to the subject for these amenities. Nevertheless, these four comparables have improvement assessments that range from \$128,400 to \$137,680 or from \$39.95 to \$47.34 per square foot of living area. The subject's improvement assessment of \$143,437 or \$45.31 per square foot of living area falls above the overall range but within the range on a per square foot of living area basis as established by the best comparables in this record and is well supported after considering the suggested adjustments

to the comparables for differences from the subject property. 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:

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

William Jacobs, 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