



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

APPELLANT: Cherie Kessler
DOCKET NO.: 22-01010.001-R-1
PARCEL NO.: 16-19-301-012

The parties of record before the Property Tax Appeal Board are Cherie Kessler, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Chicago; 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: \$94,010
IMPR.: \$128,987
TOTAL: \$222,997

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 2,539 square feet of living area. The dwelling was built in 1981 and is approximately 41 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 577 square foot garage. The property has an approximately 54,450 square foot site and is located in Riverwoods, West Deerfield Township, Lake County.

The appellant disclosed in the appeal petition that the subject was an owner-occupied dwelling.

The appellant contends assessment inequity regarding the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables with varying degrees of similarity to the subject in location, design, age, dwelling size and features. The properties have improvement assessments ranging from \$72,531 to

\$125,809 or from \$26.44 to \$44.58 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$190,161 with an improvement assessment of \$96,151 or \$37.87 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 \$222,997. The subject's has an improvement assessment of \$128,987 or \$50.80 per square foot of living area, land included.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables with varying degrees of similarity to the subject in location, design, age, dwelling size and features. The properties have improvement assessments ranging from \$127,890 to \$143,432 or from \$48.79 to \$54.13 per square foot of living area. The board of review also reported that 2019 was the first year of the general assessment cycle for the subject property and that for tax year 2022 an equalization factor for West Deerfield Township of 1.0372 was applied by county assessment officials. The board of review also enclosed a copy of PTAB's final administrative decision for Docket Number 19-03885 which reduced the subject's total assessment for tax year 2019 to \$215,086, based on the weight of the evidence in the record, and noted that the 2022 total assessment received a general homestead exemption in 2022 and after applying the 2020, 2021, and 2022 equalization factors of 1.0017, 0.9979, and 1.0372, respectively, equaled \$222,997. The board of review provided a table noting the Lake County township equalization factors from 2015 to 2022. Based on this evidence, the board of review requested the subject's assessment be sustained.

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 Board finds that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket Number 19-03885. In that appeal, the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$215,086 based on an agreement between the parties. The Board further finds Section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, **such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period** as provided in Sections 9-215 through 9-225, unless that

parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (Emphasis added.)

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket No. 19-03885 in which a decision was issued based upon an agreement between the parties reducing the subject's assessment to \$215,086. The Board finds that the record shows the subject property is an owner-occupied residence and that the 2019, 2020, 2021, and 2022 tax years are within the same quadrennial general assessment period. There was no evidence showing that the subject property sold establishing a different fair cash value on which the board's assessment is based; and the decision of the Board was not reversed or modified upon review, which satisfies the statutory provisions of section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The Board takes judicial notice that for West Deerfield Township an equalization factor of 1.0017 was issued in 2020, 0.9979 was issued in 2021, and 1.0372 for the 2022 tax year. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior 2019 decision, results in a total assessment for 2020 of \$215,451 ($\$215,086 \times 1.0017 = \$215,451$), a total assessment for 2021 of \$214,998 ($\$215,451 \times 0.9979$), and a total assessment for 2022 of \$222,996 ($\$214,998 \times 1.0372 = \$222,996$).¹ The subject's final 2022 assessment as established by the board of review was \$222,996. Therefore, based on this record and analysis, the Property Tax Appeal Board finds that no reduction in the subject's assessment is warranted.

Alternatively, the appellant contends assessment inequity as a basis for the appeal. However, since section 16-185 is controlling in this appeal, the appellant's assessment inequity argument will not be considered, and no further reduction based on assessment inequity will be considered.

¹ The equalization factor is applied individually to the land and improvement assessments which may result in a rounding difference when the factor is applied to the prior year's total assessment.

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: December 19, 2023



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

Cherie Kessler, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085