



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

APPELLANT: Susanna Pratomo
DOCKET NO.: 22-01023.001-R-1
PARCEL NO.: 15-23-207-009

The parties of record before the Property Tax Appeal Board are Susanna Pratomo, 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: \$64,251
IMPR.: \$134,101
TOTAL: \$198,352

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 2-story dwelling of wood siding exterior construction with 3,504 square feet of living area. The dwelling was built in 1965 and is approximately 57 years old. The subject home has an effective age of 1966. Features of the home include a crawl space foundation, central air conditioning, one fireplace, and a 778 square foot garage. The property has an approximately 22,215 square foot site and is located in Lincolnshire, 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 five suggested equity comparables located in the same assessment neighborhood code as the subject property and within 0.86 of a mile from the subject. The comparables are improved with 2-story dwellings of stucco, brick, or wood siding exterior construction ranging in size from 3,008 to

3,717 square feet of living area. The dwellings were built from 1966 to 1977 and thus would range in age from approximately 47 to 56 years old. Comparables #3 and #4 have effective ages of 1979 and 1974, respectively. Four comparables each have a basement with three being partially finished and one comparable has a crawl space foundation. Each comparable has central air conditioning, one fireplace, and a garage that ranges in size from 483 to 842 square feet of building area. The comparables have improvement assessments that range from \$99,740 to \$119,175 or from \$29.13 to \$33.80 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$110,747 or \$31.61 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 \$198,352. The subject property has an improvement assessment of \$134,101 or \$38.27 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 in the same assessment neighborhood code as the subject property and within 0.44 of a mile from the subject. The comparables are improved with 2-story dwellings of frame or brick and frame exterior construction ranging in size from 3,376 to 3,601 square feet of living area. The dwellings were built from 1956 to 1972 and thus would range in age from approximately 50 to 66 years old. Comparables #1, #3, and #4 have effective ages of 1975, 1985, and 1972, respectively. Three comparables have an unfinished basement and two comparables were reported to lack basement area. Each comparable has central air conditioning, one or two fireplaces, and a garage that ranges in size from 400 to 1,451 square feet of building area. The comparables have improvement assessments that range from \$137,762 to \$150,632 or from \$39.84 to \$42.49 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 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 no reduction in the subject's assessment is warranted.

The parties submitted ten equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #3, #4, and #5 as well as board of review comparables 1, #4, and #5 which have basement foundations, unlike the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which lack basements, like the subject, and are overall more similar to the subject in location, design, age, dwelling size, and most features. These three comparables have improvement assessments that range from \$102,443 to \$143,449 or from \$30.45 to \$41.20 per square foot of living area. The subject's improvement assessment of \$134,101 or \$38.27 per square foot of

living area falls within the range established by the best comparables in this record. Based on this record and after consideration of the appropriate adjustments for differences from the subject, the Board finds the appellant did not prove by 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: January 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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