



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

APPELLANT: Steven & Terri Luxenberg
DOCKET NO.: 22-01025.001-R-1
PARCEL NO.: 15-14-403-061

The parties of record before the Property Tax Appeal Board are Steven & Terri Luxenberg, the appellants, 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: \$39,714
IMPR.: \$108,460
TOTAL: \$148,174

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2-story dwelling of brick and frame exterior construction with 2,480 square feet of living area. The dwelling was constructed in 1971 and is approximately 51 years old. Features of the home include an unfinished basement, central air conditioning, and a 484 square foot garage. The property has an approximately 19,601 square foot site and is located in Lincolnshire, Vernon Township, Lake County.¹

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 five equity comparables located in the same assessment neighborhood code as the subject and within 0.81 of

¹ The subject's property description was gleaned from the appellant's grid analysis and the property record card presented by the board of review. The board of review's grid analysis contained property characteristics for PIN# 15-24-103-007, which is not the subject.

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 2,336 to 2,830 square feet of living area. The dwellings were built from 1964 to 1969 with comparable #4 having an effective age of 1967. The comparables each have a basement with two having finished area and one of these being a walkout. Each comparable has central air conditioning, one fireplace, and a garage ranging in size from 462 to 625 square feet of building area. The comparables have improvement assessments ranging from \$69,645 to \$91,010 or from \$29.31 to \$32.20 per square foot of living area. Based on this evidence, the appellants requested that the subject's improvement assessment be reduced to \$77,252 or \$31.15 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 \$148,174.² The subject property has an improvement assessment of \$108,460 or \$43.73 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables³ located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of frame or brick and frame exterior construction ranging in size from 2,443 to 2,559 square feet of living area. The dwellings were built from 1965 to 1977. The comparables each have a basement with four having finished area. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 462 to 568 square feet of building area. The comparables have improvement assessments ranging from \$107,325 to \$116,201 or from \$43.80 to \$46.26 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 appellants 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 no reduction in the subject's assessment is warranted.

The parties submitted eleven equity comparables for the Board's consideration. The Board gives less weight to appellants' comparables #2 and #5 as well as board of review comparables #3, #4, #5, and #7 which differ from the subject in dwelling size, and/or have basement finish, unlike the subject.

² The board of review's grid analysis is internally inconsistent with the property record card and board of review final notice which were presented by the parties into evidence. The Board finds the description of the subject in the grid analysis was for another property and will utilize the description for the subject provided by the appellant and supported by the property record card presented by the board of review.

³ Board of review comparable #2 is the same property as the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are similar to the subject in location, design, age, dwelling size and features. These five properties have improvement assessments ranging from \$69,645 to \$114,190 or from \$29.31 to \$44.68 per square foot of living area. The subject's improvement assessment of \$108,460 or \$43.73 per square foot of living area falls within the range established by the best comparables in the record. Based on this evidence and after consideration of adjustments to the best 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: 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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