



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

APPELLANT: Russell Filip
DOCKET NO.: 22-01028.001-R-1
PARCEL NO.: 15-23-102-006

The parties of record before the Property Tax Appeal Board are Russell Filip, 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: \$66,947
IMPR.: \$127,139
TOTAL: \$194,086

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 2-story¹ dwelling of frame exterior construction with 3,272 square feet of living area. The dwelling was built in 1967, is approximately 55 years old, and has an effective age of 1979. Features of the home include a concrete slab foundation, central air conditioning, three fireplaces, a 775 square foot garage, and a 960 square foot inground swimming pool. The property has an approximately 20,908 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

¹The Residential Appeal petition is internally inconsistent, reporting in Section III and the first grid analysis that the home is a 1-story dwelling but in the second grid analysis reporting it to be a 2-story dwelling. The board of review reported in its grid analysis and property record card that the subject was a 2-story dwelling and this was supported by photographic evidence it also provided; thus, the Board finds the best evidence of the subject's story height was the board of review evidence.

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 located in the same assessment neighborhood code as the subject property and within 0.54 of a mile from the subject. The comparables are improved with 2-story homes of brick or wood siding exterior construction ranging in size from 2,328 to 3,897 square feet of living area. The dwellings were built from 1957 to 1970 with effective ages ranging from 1957 to 1976. One comparable has a finished lower level and three comparables have either a crawl space or a concrete slab foundation. Each comparable has central air conditioning, one to three fireplaces, and a garage that ranges in size from 441 to 605 square feet of building area. The comparables have improvement assessments ranging from \$50,926 to \$84,261 or from \$20.86 to \$29.13 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$81,718 or \$24.97 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 \$194,086. The subject property has an improvement assessment of \$127,139 or \$38.86 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 from 0.08 of a mile to 1.33 miles from the subject. The comparables are improved with 2-story homes of frame or brick and frame exterior construction ranging in size from 3,261 to 3,273 square feet of living area. The dwellings were built from 1962 to 1976 with effective ages ranging from 1970 to 1976. One comparable has a finished lower level; two comparables each have an unfinished basement, and two comparables were reported to lack both a basement and lower level. Each comparable has central air conditioning, one or two fireplaces, and a garage that ranges in size from 484 to 1,666 square feet of building area. The comparables have improvement assessments ranging from \$130,610 to \$139,534 or from \$40.05 to \$42.78 per square foot of living area. 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 record contains a total of nine equity comparables for the Board's consideration. The Board gives diminished weight to the appellant's comparables which are less similar to the subject in dwelling size than other comparables in this record. In addition, the appellant's comparable #4 has a finished lower level, a feature the subject lacks. The Board also gives less weight to board of review comparables #1, #2, and #3 which have either a basement or lower level, unlike the subject which has a concrete slab foundation. In addition, board of review comparables #1 and

#2 are located over 1 mile from the subject being less proximate in location to the subject than other comparables in this record.

The Board finds the best evidence of assessment equity to be the board of review comparables #4 and #5 which each lack a basement foundation, like the subject, and are overall most similar to the subject in location, design, age, dwelling size, and other features. These two comparables have improvement assessments of \$139,534 and \$133,826 or of \$42.78 and \$40.89 per square foot of living area, respectively. The subject's improvement assessment of \$127,139 or \$38.86 per square foot of living area falls below the improvement assessments of the two best comparables in this record. Based on this record and after consideration of the necessary adjustments to the two best comparables for differences from the subject, 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: 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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