



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

APPELLANT: Nat Levy
DOCKET NO.: 22-02442.001-R-1
PARCEL NO.: 16-10-410-023

The parties of record before the Property Tax Appeal Board are Nat Levy, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$60,033
IMPR.: \$188,140
TOTAL: \$248,173

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-story dwelling of brick exterior construction with 3,669 square feet of living area. The dwelling was constructed in 2000. Features of the home include a basement with finished area, central air conditioning, one fireplace, 168 square feet screened porch and a 393 square foot garage.¹ The property has an 8,400 square foot site and is located in Highwood, Moraine 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 eight equity comparables located within the same assessment neighborhood code as the subject. The comparables are described as 2-story dwellings of brick or wood siding exterior construction ranging in size from 3,673 to 3,913 square feet of living area. The dwellings were built in either

¹ The board of review submitted a Multiple Listing Service sheet associated with the 2019 sale of subject property that disclosed it has finished basement area.

1999 or 2000 and have unfinished basements. Each comparable has central air conditioning and a garage ranging in size from 420 to 671 square feet of building area. Seven comparables each have one fireplace. The comparables have improvement assessments ranging from \$141,494 to \$158,798 or from \$38.00 to \$41.89 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$248,173. The subject property has an improvement assessment of \$188,140 or \$51.28 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 within the same assessment neighborhood code as the subject. The comparables are described as 1.5-story or 2-story dwellings of brick or stucco and brick exterior construction ranging in size from 3,485 to 4,204 square feet of living area. The dwellings were built from 1999 to 2001 and have basements with two having finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 609 to 760 square foot garage. The comparables have improvement assessments ranging from \$175,674 to \$220,511 or from \$47.79 to \$53.60 per square foot of living area. Based on this evidence, the board of review requests no change to the subject's assessment.

In rebuttal, the appellant's counsel contends board of review comparable #2 is not comparable to the subject due to different story height.

Conclusion of Law

The taxpayer 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 13 equity comparables for the Board's consideration. The Board gives less weight to board of review comparable #2 which is less similar in dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables as well as board of review comparables #1, #3, #4 and #5 which overall are more similar to the subject in location, age, dwelling size and some features. However, 11 of the 12 comparables lack finished basement area and each comparable lacks a screened porch which are features of the subject, suggesting upward adjustments are necessary to make them more equivalent to the subject. These comparables have improvement assessments that range from \$141,494 to \$186,807 or from \$38.00 to \$53.60 per square foot of living area. The subject's improvement assessment of \$188,140 or \$51.28 per square foot of living area falls within the range established by the best comparables in this record and supported by the only comparable that has finished

basement area like the subject. Therefore, after considering appropriate adjustments to the 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: February 20, 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

Nat Levy, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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