



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

APPELLANT: Bonnie Barsky
DOCKET NO.: 23-00219.001-R-1
PARCEL NO.: 16-23-418-023

The parties of record before the Property Tax Appeal Board are Bonnie Barsky, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. 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: \$102,300
IMPR.: \$180,384
TOTAL: \$282,684

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 2023 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 2.5-story dwelling of wood siding exterior construction with 2,757 square feet of living area. The dwelling was constructed in 1927 and is 96 years old with an effective age of 1975. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 252 square foot garage. The property has a 14,316 square foot site and is located in Highland Park, Moraine Township, Cook County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within .59 of a mile from the subject. The comparables are improved with 2-story dwellings of wood siding or brick exterior construction ranging in size from 2,882 to 2,991 square feet of living area. The dwellings were built from 1926 to 1978 with comparables #2 and #3 having effective ages of 1976 and 1965, respectively. Each comparable has a

basement, central air conditioning, one fireplace and a garage ranging in size from 231 to 552 square feet of building area. The comparables have improvement assessments ranging from \$141,380 to \$155,794 or from \$49.06 to \$52.09 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 \$282,684. The subject property has an improvement assessment of \$180,384 or \$65.43 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within .32 of a mile from the subject. The comparables are improved with 2.5-story dwellings of stucco, brick or wood siding exterior construction ranging in size from 2,542 to 2,846 square feet of living area. The dwellings range in age from 94 to 96 years old and have basements with finished area. Each comparable has central air conditioning and one fireplace. Three comparables have garages ranging in size from 260 to 638 square feet of building area. The board of review inexplicably reported a garage size of 5 square feet for comparable #4. The comparables have improvement assessments ranging from \$174,270 to \$212,610 or from \$68.55 to \$74.70 per square foot of living area. Based on this evidence the board of review requests 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 a reduction in the subject's assessment is not warranted.

The record contains seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables due to lack of finished basement area and/or differences in age when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables which are more similar to the subject in location, age, dwelling size and features. These comparables had improvement assessments ranging from \$174,270 to \$212,610 or from \$68.55 to \$74.70 per square foot of living area. The subject's improvement assessment of \$180,384 or \$65.43 per square foot of living area falls within the range established by the best comparables in this record on an overall basis and below the range on a square foot basis. After considering adjustments to the best comparables for differences when compared to 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: _____

August 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

Bonnie Barsky, by attorney:
Abby L. Strauss
Schiller Law P.C.
33 North Dearborn
Suite 1130
Chicago, IL 60602

COUNTY

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