



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

APPELLANT: Lauren Greenebaum
DOCKET NO.: 23-00330.001-R-1
PARCEL NO.: 16-25-401-013

The parties of record before the Property Tax Appeal Board are Lauren Greenebaum, 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 **A Reduction** 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: \$148,655
IMPR.: \$330,749
TOTAL: \$479,404

Subject only to the State multiplier as applicable.

The parties appeared before the Property Tax Appeal Board on October 22, 2024 for a hearing at the Lake County Board of Review Office in Waukegan pursuant to prior written notice dated October 3, 2024. Appearing on behalf of the appellant was attorney Abby L. Strauss and appearing on behalf of the Lake County Board of Review was Jack Perry, Mass Appraisal Specialist for the Lake County Board of Review.

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-story dwelling of stone exterior construction with 4,641 square feet of living area. The dwelling was constructed in 1949 and is 74 years old. The subject was rehabilitated in 2015 and has an effective age of 1986. Features of the home include a basement with finished area, central air conditioning, two fireplaces, an elevator, an attached 483 square foot attached garage and a 400 square foot detached garage. The property has an

approximately 26,956 square foot site and is located in Highland Park, Moraine Township, Lake County.

Prior to presenting comparable evidence, Ms. Strauss sought clarification from Mr. Perry regarding assessment for a tennis court removed sometime prior to 2020. Mr. Perry indicated the subject's improvement assessment includes \$8,234 for the tennis court, which he agreed was no longer present at the subject property. Ms. Strauss also indicated the infinity pool had been removed to which Mr. Perry testified was personal property and therefore not assessed.

The appellant contends assessment inequity, with respect to 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 and from as the subject. The comparables are improved with 2-story or 2.5-story dwellings of stone, brick or wood siding exterior construction ranging in size from 4,347 to 4,689 square feet of living area. The homes were built from 1925 to 1937 and have effective ages ranging from 1933 to 1942. Each comparable has a basement with finished area, central air conditioning, two or three fireplaces and a garage ranging in size from 418 to 1,004 square feet of building area. The comparables have improvement assessments that range from \$198,932 to \$220,259 or from \$44.09 to \$50.67 per square foot of living area.

At hearing, Ms. Strauss stated appellant comparables #3 and #4 are very close to the subject property with one being across the street. She further noted that each of the appellant's comparables have finished basement, providing the finished basement area of each property. Ms. Strauss also indicated each of the appellant's comparables had been updated noting comparable was remodeled in 2023, comparable #2 in 1982, comparable #3 in 1966 and again in 2021 and comparable #4 in 1988. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$238,984 or \$51.49 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 \$487,638. The subject has an improvement assessment of \$338,983 or \$73.04 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 in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 4,288 to 4,663 square feet of living area. The homes range in age from 52 to 103 years old and have effective ages ranging from 1975 to 1986.¹ Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 840 square feet of building area. The comparables have improvement assessments that range from \$308,430 to \$356,447 or \$71.06 to \$79.03 per square foot of living area.

Based on the foregoing, the board of review recommended the subject's improvement assessment be reduced to \$330,749, a reduction of \$8,234, to reflect the tennis court which is no longer present at the subject property.

¹ At hearing, the appellant's attorney provided the effective age for each of the board of review comparables.

In written rebuttal, Ms. Strauss critiqued the board of review comparables arguing comparables #1 and #4 are substantially different in age when compared to the subject and that each of the board of review comparables has either wood or brick exterior when compared to the subject's stone exterior materials.

Mr. Perry critiqued the appellant's comparables, testifying that each of the properties are inferior to the subject in age, basement size and basement finished area.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted evidence the subject property no longer has a tennis court which is included in the subject's 2023 improvement assessment along with eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables along with board of review comparables #1 and #4 which are less similar to the subject in effective age than other properties in the record, differ from the subject in design and/or are located less proximate to the subject than other properties in the record.

The Board finds evidence in the record depicts the subject property lacks a tennis court, but the subject's 2023 improvement assessment includes \$8,234 for this amenity and that the board of review recommended the subject's improvement be reduced by \$8,234 to remove the tennis court from the subject's assessed value. Based on this evidence, the Board finds the subject's 2023 improvement assessment without the tennis court is \$330,749 or \$71.27 per square foot of living area.

The Board further finds the best evidence of assessment equity to be board of review comparables #2 and #3 which are more similar to the subject in location, age, effective age, design and some features. However, these properties each have a smaller dwelling size and lack an elevator amenity when compared to the subject, suggesting an upward adjustment is needed to make these properties more equivalent to the subject. These two comparables have improvement assessments of \$308,430 and \$308,757 or from \$71.06 and \$71.93 per square foot of living area. After reducing the subject's improvement assessment by \$8,234 for the tennis court amenity, the subject has an improvement assessment of \$330,749 or \$71.27 per square foot of living area which falls above the two best comparables in this record on an overall improvement assessment basis and is bracketed by the two best comparables on a per square foot basis. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds no further reduction in the subject's improvement assessment is warranted.

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: November 19, 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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