



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

APPELLANT: Vicki Bernstein
DOCKET NO.: 23-00376.001-R-1
PARCEL NO.: 16-34-205-027

The parties of record before the Property Tax Appeal Board are Vicki Bernstein, the appellant, by attorney Alan D. Skidelsky, of Skidelsky & Associates, 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: \$14,641
IMPR.: \$100,472
TOTAL: \$115,113

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 were the appellant, Vicki Bernstein and her attorney Alan D. Skidelsky and on behalf of the Lake County Board of Review was Jack Perry, Mass Appraisal Specialist.

Preliminary Matter

On July 16, 2024 the Property Tax Appeal Board denied the appellant's Motion to Default the Lake County Board of Review based on a claim of insufficient evidence. In the Board's response to the appellant's Motion, the Board concluded that based on its interpretation of sections 1910.65(b) and 1910.40(a) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code 1910.65(b) and 1910.40(a)), the Lake County Board of Review had submitted sufficient documentary evidence in response to the appellant's appeal petition.

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 townhome style dwelling of brick exterior construction with 2,262 square feet of living area. The dwelling was constructed in 1978, a chronological age of 45 years old and an effective age of 1990.¹ Features of the home include a concrete slab foundation, central air conditioning, one fireplace and a 484 square foot garage. The property is located in the Chantilly Townhome Association in Highland Park, Moraine Township, Lake County.

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 five equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with 2-story townhome dwellings of frame and brick exterior construction each with 2,528 square feet of living area. Each dwelling was built in 1978 and is approximately 45 years old.² Each comparable has a concrete slab foundation, central air conditioning, one fireplace and a 484 square foot garage. The comparables all have an improvement assessment of \$92,135 or \$36.45 per square foot of living area.

Mr. Skidelsky argued based on the Section V grid that all of the appellant's comparables are located in the same townhome association where each unit has an identical monthly association fee. Mr. Skidelsky described the association as having a total of 194 units consisting of townhomes with either 2,154, 2,262 or 2,528 square feet of living area. Mr. Skidelsky contended that all of the units within the Chantilly Townhome Association should be assessed at the same per square foot rate, regardless of dwelling size. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$82,450 or \$36.45 per square foot of living area.

Mr. Skidelsky also raised an issue as to three townhomes located on the subject's street and with identical dwelling sizes as the subject although each had a lower per square foot improvement assessment than the subject. The Board finds neither party submitted any of these three properties into the record during the appropriate time to submit evidence. Therefore, pursuant to the rules of the Property Tax Appeal Board set forth in section 1910.66(c), the Board finds these new comparables to be improper rebuttal as this is new evidence and shall not be considered by the Board in its determination of the subject's correct assessment. (86 Ill.Admin.Code 1910.66(c))

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$115,113. The subject has an improvement assessment of \$100,472 or \$44.42 per square foot of living area.

¹ The subject's property record card, submitted by both parties, disclosed the subject property was remodeled in 2015, which was not refuted by the appellant.

² The appellant submitted the property record card for each of the appellant's comparables which depicted each had an effective age of 1978 and one fireplace.

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 townhome dwellings of brick exterior construction each having 2,262 square feet of living area. The homes are 45 years old and feature a concrete slab foundation, central air conditioning, one fireplace and a 484 square foot garage. The comparables each have an improvement assessment of \$101,615 or \$44.92 per square foot of living area.

Mr. Perry testified that the subject property sold in July 2021, approximately 18 months prior to the January 1, 2023 assessment date for a price of \$356,300 and noted the subject's market value based on its assessment is approximately \$345,374 which falls below the subject's most recent sale price. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In response to the subject's recent purchase price, Mr. Skidelsky asserted appellant comparable #1 sold six months after the subject's July 2021 sale for a price of \$325,000 and further opined, based on this one sale, that dwelling size at Chantilly Townhome Association is not a factor in determining market value.

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 parties submitted nine equity comparables for the Board's consideration. The Board gives less weight to each of the appellant's comparables which are larger in dwelling size when compared to the subject and other properties in the record.

The Board finds the best evidence of assessment equity to be the board of review's comparables which are identical or nearly identical to the subject in location, chronological age, design, dwelling size and features. These comparables each have an improvement assessment of \$101,615 or \$44.92 per square foot of living area. The subject has an improvement assessment of \$100,472 or \$44.42 per square foot of living area which falls below the improvement assessments of the best comparables in this record. 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, particularly in light of its newer effective age based upon remodeling, and thus a reduction in the subject's assessment is not justified.

Furthermore, the Board finds the subject's total assessment reflects a market value of \$345,374 when applying the statutory level of assessment of 33.33%, which is well below the subject's recent sale price of \$356,300 which undermines the appellant's inequity argument.

When an appeal is based on assessment inequity, the appellant has the burden to show the subject property is inequitably assessed by clear and convincing evidence. Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables together with their physical, locational, and jurisdictional similarities. There should also be market value considerations if such credible evidence exists. The supreme court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401). The court in Apex Motor Fuel further stated:

"the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute in its general operation. A practical uniformity, rather than an absolute one, is the test.[citation.]" Apex Motor Fuel, 20 Ill.2d at 401.

In this context, the supreme court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21. The Board finds board of review comparables #1 and #2 sold for \$355,000 and \$400,000 or for \$156.94 and \$176.83 per square foot of living area, land included. Each of these properties has an improvement assessment of \$44.92 per square foot. The subject property sold within 12 months or less of these two properties for \$356,300 or \$157.52 per square foot of living area, land included. The subject property has an improvement assessment of \$44.42 per square foot of living area, which falls slightly below these two assessment comparables, suggesting the property may be slightly under assessed relative to its market value.

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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