



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

APPELLANT: Vicki Watrach
DOCKET NO.: 23-01027.001-R-1
PARCEL NO.: 14-22-302-015

The parties of record before the Property Tax Appeal Board are Vicki Watrach, the appellant, by attorney Kyle Gordon Kamego, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$31,439
IMPR.: \$207,046
TOTAL: \$238,485

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 split-level dwelling of frame exterior construction with 2,857 square feet of above ground living area. The dwelling was constructed in 1986 and has an effective age of 1994. Features of the home include a lower level with finished area, a basement, central air conditioning, a fireplace, a shed, a 126 square foot enclosed porch, an 1,842 square feet of brick and concrete patio areas, a 672 square foot inground swimming pool, and a 452 square foot garage. The property has a 14,350 square foot site and is located in Lake Zurich, Ela Township, Lake 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 four equity comparables located within .48 of a mile from the subject. The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 2,843 to 2,857 square feet

of above ground living area. The dwellings were built from 1986 to 2011 with comparable #3 having an effective age of 1995. Each comparable has a basement, central air conditioning, and a garage ranging in size from 630 to 693 square feet of building area. Three comparables each have one fireplace. Comparables #1 and #3 have patios with 528 and 100 square feet, respectively. Comparable #2 has an inground swimming pool. The comparables have improvement assessments ranging from \$130,991 to \$170,568 or from \$46.07 to \$59.81 per square foot of above ground 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 \$238,485. The subject property has an improvement assessment of \$207,046 or \$72.47 per square foot of above ground living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within .47 of a mile from the subject. The comparables are improved with split-level dwellings of frame exterior construction ranging in size from 1,739 to 1,913 square feet of above ground living area. The dwellings were built in 1986 or 1987 and have basements with finished area. Each home has central air conditioning, one fireplace and a garage with 420 square feet of building area. Three comparables each have a shed. The comparables have improvement assessments ranging from \$123,234 to \$140,127 or from \$70.19 to \$73.25 per square foot of above ground living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

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 record contains eight equity comparables for the Board's consideration. The Board gives less weight to appellant's comparable #4 which is a considerably newer dwelling when compared to the subject. The Board gives less weight to the board of review comparables which have significantly smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2 and #3 which are most similar to the subject in age and dwelling size with varying degrees of similarity in features. Each comparable lacks a lower level with finished area and an enclosed porch and two comparables lack inground swimming pools, suggesting upward adjustments are necessary to make them more equivalent. These comparables have improvement assessments ranging from \$163,186 to \$170,568 or from \$57.12 to \$59.81 per square foot of above ground living area. The subject's improvement assessment of \$207,046 or \$72.47 per square foot of above ground living area falls above the range established by the best comparables which is

logical when considering adjustments for the subject's superior features such as a lower level with finished area, an enclosed porch and/or an inground swimming pool. Based on this evidence, the Board finds the subject's assessment is supported 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: _____

October 15, 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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COUNTY

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