



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

APPELLANT: Nancy Abzug
DOCKET NO.: 23-01841.001-R-1
PARCEL NO.: 15-14-304-003

The parties of record before the Property Tax Appeal Board are Nancy Abzug, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods, 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: \$71,569
IMPR.: \$75,772
TOTAL: \$147,341

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 is improved with a one-story dwelling of frame exterior construction containing 2,101 square feet of living area. The dwelling was built in 1968 and is approximately 55 years old. Features of the home include a crawl space foundation, central air conditioning, one fireplace, two bathrooms, and an attached garage with 598 square feet of building area. The property has a 29,185 square foot site located in Lincolnshire, Vernon Township, Lake County.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on nine assessment equity comparable improved with one-story dwellings of frame and brick construction that range

in size from 2,020 to 2,200 square feet of living area.¹ The homes range in age from 57 to 68 years old. Each home has central air conditioning, one or two fireplaces, 1½ to 2½ bathrooms, and a garage ranging in size from 460 to 584 square feet of building area. Comparable #9 has a partial basement that is partially finished, the remaining comparables have either a slab or a crawl space foundation.² These properties have the same assessment neighborhood code as the subject property and are located from approximately .15 to .54 of a mile from the subject property. The improvement assessments ranged from \$61,349 to \$73,147 or from \$28.61 to \$33.64 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$68,787.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$147,341. The subject property has an improvement assessment of \$75,772 or \$36.06 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five assessment equity comparables improved with one-story dwellings of frame or brick exterior construction that range in size from 1,828 to 2,147 square feet of living area. The homes were built to from 1956 to 1969. Each comparable has a basement with one having finished area, central air conditioning, one or two fireplaces, 1½ or 2 bathrooms, and a garage ranging in size from 440 to 1,280 square feet of building area. These properties have the same assessment neighborhood code as the subject property and are located from approximately .08 to .92 of a mile from the subject property. Their improvement assessments range from \$74,645 to \$87,482 or from \$37.87 to \$43.63 per square foot of living 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on fourteen assessment equity comparable to support their respective positions. The Board gives less weight to the appellant's comparable #9 and the board of review comparables due to differences from the subject property in foundation as each property has a full or partial basement, two with finished area, superior to the subject's crawl space foundation. Nevertheless, each of the board of review comparables has a higher improvement assessment than the subject on a per square foot of living area basis which appears appropriate considering their superior foundations relative to the subject property.

¹ The appellant's submission included additional equity comparables on a form not prescribed by the Property Tax Appeal Board and these additional comparables will not be further considered pursuant to Section 1910.80 of the Rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.80).

² The appellant's submission included sketches of the comparables which described each home's foundation.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 through #8. The Board finds, however, each of these properties is improved with a dwelling that is from eight to twelve years older than the subject dwelling; seven comparables have slab foundations, inferior to the subject's crawl space foundation; seven comparables have a smaller garage than the subject; and seven comparables have ½ or 1 fewer bathrooms than the subject, indicating each comparable would require upward adjustments to make them more equivalent to the subject for these differences. Conversely, three comparables have an additional fireplace relative to the subject necessitating a downward adjustment to make them more equivalent to the subject for this feature. These comparables have improvement assessments ranging from \$61,349 to \$71,021 or from \$28.61 to \$33.64 per square foot of living area. The subject's improvement assessment of \$75,772 or \$36.06 per square foot of living area falls above the range established by the best comparables in this record but appears justified when considering the adjustments to the comparables to make them more equivalent to the subject property. Based on this record 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: _____

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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