



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

APPELLANT: Boris Rapaport
DOCKET NO.: 23-02629.001-R-1
PARCEL NO.: 15-16-104-007

The parties of record before the Property Tax Appeal Board are Boris Rapaport, the appellant, by attorney Anthony DeFrenza, of the Law Office of DeFrenza & Mosconi PC 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: \$48,464
IMPR.: \$180,184
TOTAL: \$228,648

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.

Preliminary Matter

This appeal was filed on February 7, 2024 by the appellant using the Board's Electronic Filing Portal (86 Ill. Admin. Code Sec. 1910.33, effective January 27, 2023). Pursuant to Standing Order #2 issued by the Board on February 14, 2023, the appellant's comparables set forth on additional pages, other than the electronic form Sec. V grid analysis, have been "give[n] . . . zero weight" in this decision and will not be discussed further herein [comparables #1, #2, #3, and #4 in the first additional grid and comparable #2 in the second additional grid are duplicates of the Sec. V data].

Findings of Fact

The subject property consists of a 2-story dwelling of frame exterior construction with 2,874 square feet of living area. The dwelling was built in 1996 and is approximately 27 years old.

Features of the home include a basement with finished area, central air conditioning, one fireplace, and a 483 square foot garage. The property has an approximately 11,413 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales in two grids that are located within the same assessment neighborhood code as the subject property and within 0.35 of mile from the subject.¹ The parcels range in size from 8,712 to 16,278 square feet of land area. The comparables are improved with 2-story homes of frame or brick and frame exterior construction ranging in size from 2,866 to 3,885 square feet of living area. The homes were built in either 1992 or 2001. The homes each have a basement, three of which have finished area, central air conditioning, and a garage that ranges in size from 441 to 722 square feet of building area. Three comparables each have a fireplace. The comparables sold in May 2022 and June 2022 for prices ranging from \$703,000 to \$840,000 or from \$208.90 to \$245.29 per square foot of living area, land included. Additional documentation submitted by the appellant in support of the comparable sales included a Lack of Uniformity Report, property record cards for each of the comparable properties, and maps depicting the location of the comparables in relation to the subject, and supplemental grids of comparable properties in the subject's neighborhood. Based on this evidence, the appellant requested the subject's assessment be reduced to \$211,811 which reflects a market value of \$635,497 or \$221.12 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" which reported the subject has an assessment of \$228,648. The subject's assessment reflects a market value of \$686,013 or \$238.70 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within the same assessment neighborhood code as the subject property and within 0.35 of mile from the subject. Board of review comparable #3 is the same property as the appellant's comparable #4. The parcels range in size from 8,712 to 16,280 square feet of land area. The comparables are improved with 2-story homes of frame exterior construction ranging in size from 2,827 to 2,937 square feet of living area. The homes were built from 1992 to 1994. The homes each have a basement, three of which have finished area, central air conditioning, and a garage with either 441 or 682 square feet of living area. Three comparables each have a fireplace. The comparables sold from February 2022 to July 2023 for prices ranging from \$703,000 to \$730,000 or from \$245.29 to \$252.97 per square foot of living area, land included. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

¹ Some descriptive details for the appellant's comparables were amended or corrected with information found in the property record cards submitted by the appellant

² Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has not published figures for tax year 2023.

In rebuttal, the appellant asserted that the appellant's comparables were located closer in proximity to the subject than the board of review's comparables and therefore "more appropriate to evaluating the assessment of the subject property" than the board of review comparables. The appellant requested a reduction in the subject assessment based on the aforementioned argument.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 a total of seven comparable sales for the Board's consideration, one sale is shared by both parties. The Board gives less weight to the appellant's comparables #1, #2 and #3 as well as board of review comparable #2 which differ substantially from the subject in dwelling size and/or are reported to lack basement finish, which is a feature of the subject.

The Board finds the best evidence of market value to be the appellant's comparable #4 as well as board of review comparables #1, #2, and #4, which includes the common comparable. These three comparables sold proximate to the subject's January 1, 2023 assessment date at issue and are similar to the subject in location, design, age, dwelling size, and other features. These properties sold for prices ranging from \$703,000 to \$730,000 or from \$245.29 to \$252.92 per square foot of living area, land included. The subject's assessment reflects a market value of \$686,013 or \$238.70 per square foot of living area, land included, which falls below the range established by the best comparable sales in this record. Therefore, based on the market value evidence in this record, the Board finds a reduction in the subject's assessment based on overvaluation 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: _____

February 18, 2025



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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