



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

APPELLANT: Bernice Teplitsky
DOCKET NO.: 23-03001.001-R-1
PARCEL NO.: 16-31-110-004

The parties of record before the Property Tax Appeal Board are Bernice Teplitsky, 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: \$74,159
IMPR.: \$146,802
TOTAL: \$220,961

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 part 1-story and a part 2-story dwelling of wood siding exterior construction with 2,819 square feet of living area.¹ The dwelling was built in 1994 and is approximately 29 years old. Features of the home include a 2,360 square foot basement with 1,770 square feet of finished area, central air conditioning, and a 500 square foot garage. The property is located in Riverwoods, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on six equity comparables located in the subject's assessment neighborhood code and within 0.28 of a mile

¹ The parties report the subject to be a 1-story dwelling; however, the Board finds that the supplemental grid analysis submitted by the appellant disclosed the subject has 2,192 square feet of ground foot living area with 2,819 square feet of above ground living area signifying the subject is a part 1-story and part 2-story dwelling.

from the subject. The comparables are reported to be improved with 1-story or 2-story dwellings² of wood siding exterior construction ranging in size from 2,721 to 3,245 square feet of living area. The dwellings range in age from 28 to 30 years old. Each comparable has from a 1,270 to 2,134 square foot basement with finished area, central air conditioning, and a garage that ranges in size from 464 to 646 square feet of building area. Four comparables each have a fireplace. The comparables have improvement assessments that range from \$133,776 to \$154,218 or from \$47.24 to \$49.79 per square foot of living area.

The appellant provided additional evidence in support of this appeal including a supplemental grid with additional data provided for the six suggested comparables, a map depicting the location of 95 comparable properties in relation to the subject, pictures of the appellant's comparables, a Lack of Uniformity Report, and property record cards for some of the appellant's comparables. The appellant asserted for this appeal that the closest comparable properties in location relative to the subject were selected, which were on the same block and street as the subject. Based on this evidence, the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$220,961. The subject property has an improvement assessment of \$146,802 or \$52.08 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that are located in the subject's assessment neighborhood code and within 0.07 of a mile from the subject property. The comparables are reported to be improved with 1-story dwellings of wood siding exterior construction with each having 2,819 square feet of living area. The dwellings are each 29 years old. The comparables each have a 2,360 square foot basement with 1,770 square feet of finished area, central air conditioning, and a garage with 500 square feet of building area. Two comparables each have a fireplace. The comparables have improvement assessments that range from \$147,181 to \$150,323 or from \$52.21 to \$53.32 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

² Each of the appellant's comparables were reported in the supplemental grid to have above ground living area which exceeded their ground floor living area signifying that each of these dwellings may be a part 1-story and part 2-story dwelling.

The record contains a total of nine suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable which are less similar to the subject in dwelling size than the board of review comparables. The three board of review comparables are similar in location to the subject while being identical to the subject in age, dwelling size, and most features. The comparables have improvement assessments that range from \$147,181 to \$150,323 or from \$52.21 to \$53.32 per square foot of living area. The subject's improvement assessment of \$146,802 or \$52.08 per square foot of living area falls below the range established by the best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, 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: _____

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Bernice Teplitsky, by attorney:
Anthony DeFrenza
Law Office of DeFrenza & Mosconi PC
425 Huehl Road
Bldg. 13A
Northbrook, IL 60062

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085