



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

APPELLANT: Jessica Wachsman
DOCKET NO.: 23-03044.001-R-1
PARCEL NO.: 16-21-413-033

The parties of record before the Property Tax Appeal Board are Jessica Wachsman, the appellant, by Donald T. Rubin, Attorney-at-Law of Golan Christie Taglia LLP 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: \$35,495
IMPR.: \$135,126
TOTAL: \$170,621

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 two-story dwelling of brick exterior construction that contains 2,732 square feet of living area. The dwelling was constructed in 1968 and is approximately 55 years old. Features of the home include a partial basement partially finished with 499 square feet of recreation room area, central air conditioning, 2½ bathrooms, and an attached garage with 477 square feet of building area.¹ The property has a 7,500 square foot site located in Highland Park, West Deerfield Township, Lake County.

The appellant contends 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

¹ The board of review submitted a copy of the subject's property record card describing the home as having a partial basement with 665 square feet of basement area that is partially finished with a 499 square foot recreation room, which was not refuted by the appellant in rebuttal.

comparables improved with two-story dwellings of brick exterior construction that range in size from 2,660 to 3,058 square feet of living area. The dwellings were built from 1967 to 1983. Each property has an unfinished basement, central air conditioning, 2½ bathrooms, and an attached garage ranging in size from 418 to 506 square feet of building area. Four comparables have one fireplace. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .3 to .7 of a mile from the subject property. These properties have improvement assessments ranging from \$112,865 to \$142,149 or from \$42.43 to \$47.25 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$125,727.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$170,621. The subject property has an improvement assessment of \$135,126 or \$49.46 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story dwellings of brick exterior construction that range in size from 2,636 to 2,868 square feet of living area. The homes range in age from 45 to 55 years old. Each property has a basement with from 472 to 1,026 square feet of finished area, central air conditioning, one fireplace, 2½ bathrooms, and a garage ranging in size from 460 to 484 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .20 to .27 of a mile from the subject. Their improvement assessments range from \$131,224 to \$158,030 or from \$49.78 to \$55.33 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 nine comparables to support their respective positions. The comparables are similar to the subject property in location, dwelling style, and exterior construction. The Board, however, gives less weight to appellant's comparables #2, #3 and #5 due to differences from the subject dwelling in size, being from approximately 10% to 12% larger to the subject home. The Board also gives less weight to appellant's comparable #3 due to differences from the subject in age being approximately 15 years newer than the subject dwelling. The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #4 as well as the board of review comparables. The appellant indicated her comparables #1 and #4 have unfinished basements, unlike the subject property, which would suggest these comparables may require an upward adjustment to make them more equivalent to the subject property for this feature. The record also disclosed the board of review comparables have one fireplace each, unlike the subject property, indicating that each of these comparables would require a downward adjustment to make them more equivalent to the subject property for this

amenity. Nevertheless, these six comparables have improvement assessments that range from \$112,865 to \$158,030 or from \$42.43 to \$55.33 per square foot of living area. The subject's improvement assessment of \$135,126 or \$49.46 per square foot of living area falls within the range established by the best comparables in this record and is well supported after considering the suggested adjustments to the comparables to make them more equivalent to the subject property.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill. 2d 395 (1960). Although the best comparables presented by the parties disclosed that properties located in the same area are not all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

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: _____

December 17, 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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