



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

APPELLANT: Lisa Brand
DOCKET NO.: 23-03066.001-R-1
PARCEL NO.: 15-32-111-030

The parties of record before the Property Tax Appeal Board are Lisa Brand, the appellant, by Anthony DeFrenza, attorney-at-law 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 **A Reduction** 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: \$32,468
IMPR.: \$89,712
TOTAL: \$122,180

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 frame construction containing 2,136 square feet of living area. The dwelling was constructed in 1970 and is approximately 53 years old. Features of the home include a partial basement with 689 square feet, central air conditioning, one fireplace, 2½ bathrooms, and an attached two-car garage with 440 square feet of building area. The property has a 9,300 square foot site located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of the assessment inequity argument the appellant submitted a grid analysis using five assessment comparables improved with two-story dwellings of frame construction that have either 2,136 or 2,442 square feet of living area. The homes range in age from 50 to 53 years old. One comparable has a basement with finished area. Each comparable has central air conditioning, 2½

bathrooms, and a garage with 440 square feet of building area. Four to the comparables each have one fireplace. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .03 to .37 of a mile from the subject property. Their improvement assessments range from \$22,530 to \$83,678 or from \$10.55 to \$39.18 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$65,434 or \$30.63 per square foot of living area.

The appellant's counsel asserted that they had identified 127 comparable properties located in the same neighborhood that had a crawl space basement, an Avg+ quality grade, same external construction, identical building area and number of bedrooms as the subject. Counsel asserted that of the 127 properties, 126 or 99% were assessed lower than the subject property. Counsel further stated they chose the closest comparable properties to the subject, ensuring they are located in the same tax code and as close as possible to the subject. In support of this contention the appellant submitted a map (Exhibit B) depicting the location of the comparables in relation to the subject property. The appellant also provided copies of photographs of the comparables.

The appellant also raised an issue with respect to the subject's foundation. On the assessment grid analysis of the Property Tax Appeal Board's Residential Appeal form the appellant indicated the subject had no basement. On a separate assessment grid analysis, the appellant indicated the subject had a 689 square foot basement. On a third uniformity report the appellant indicated the subject had a full basement. The appellant's submission also included a photograph of the subject's crawl space used for storage, a copy of the subject's property record card depicting a portion of the foundation being a crawl space, and a March 4, 1999, inspection report discussing in part both the subject's crawl space condition and the basement dampness with a notation the property has a sump pump in the basement.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$136,944. The subject property has an improvement assessment of \$104,476 or \$48.91 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 two-story dwellings of frame construction each with 2,136 square feet of living area. The homes were built in 1972. Each comparable has a 1,164 square foot basement with three having 873 square feet of finished area. Each comparable also has central air conditioning, one or two fireplaces, 2½ bathrooms, and a garage with 440 square feet of building area. Comparable #2 also has a shed. The comparables have the same assessment neighborhood code as the subject and are located from approximately .54 to .70 of a mile from the subject property. These properties have improvement assessments ranging from \$103,518 to \$108,642 or from \$48.46 to \$50.86 per square foot of living area. The board of review submission also included a copy of a Lake County Township Assessors Property Information sheet for the subject property describing the home as having a 689 square foot unfinished basement.

In rebuttal the appellant's counsel reiterated that they reviewed all properties in the subject property's neighborhood and tax code and identified 127 that were identical or superior to the subject property with 99.2% being assessed lower than the subject property based on a building assessed value per square foot basis. The appellant's counsel also asserted the properties provided by the Lake County Board of Review are located much farther away from the subject property than are the appellant's comparables. In support of this assertion the appellant

submitted maps depicting the location of the board of review comparables and the appellant's comparables in relation to the subject property.

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 evidence in the record supports a reduction to the subject's assessment.

As an initial matter, the Board finds the subject property contains a partial unfinished basement with 689 square feet of building area with the remainder of the foundation being a crawl space. This is supported by a copy of the subject's property record card submitted by the appellant; a copy of a March 4, 1999, inspection report of the subject property submitted by the appellant discussing in part both the subject's crawl space condition and the basement dampness with a notation the property has a sump pump in the basement; and a copy of the Lake County Township Assessors Property Information sheet for the subject property describing the home as having a 689 square foot unfinished basement.

The parties submitted information on nine comparables to support their respective positions. The Board gives little weight to appellant's comparable #1 with an improvement assessment of \$22,530 or \$10.55 per square foot of living area as being an outlier that is significantly lower than the improvement assessments of the remaining comparables submitted by the parties. Appellant's comparables #3 through #5 are similar to the subject in all respects except none have any basement area suggesting upward adjustments would be appropriate to make them more equivalent to the subject. Their improvement assessments range from \$74,545 to \$83,678 or from \$34.90 to \$39.18 per square foot of living area. The subject, with a partial unfinished basement, should have an improvement assessment above this range. Appellant's comparable #2 is improved with a home larger than the subject with a larger basement with finished area, suggesting downward adjustments to this comparable would be appropriate to make it more equivalent to the subject. This property has an improvement assessment of \$81,766 or \$33.48 per square foot of living area. The subject property with a smaller dwelling with a smaller unfinished basement should have an assessment below this comparable. The board of review comparables are similar to the subject in dwelling size, however, each comparable has a larger basement than the subject with three comparables having finished basement area, unlike the subject, indicating these properties would require downward adjustments to make them more equivalent to the subject property. Their improvement assessments range \$103,518 to \$108,642 or from \$48.46 to \$50.86 per square foot of living area; the subject's improvement assessment should be below this range due to its smaller unfinished basement. The Board finds the subject's improvement assessment of \$104,476 or \$48.91 per square foot of living area is excessive in relation to the comparables submitted by the parties after considering the suggested adjustments to make the comparables more equivalent to the subject property. Based on this record the Board a reduction in the subject's assessment is 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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