



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

APPELLANT: Yolanda & Martin Schachter
DOCKET NO.: 20-01761.001-R-1
PARCEL NO.: 16-35-103-002

The parties of record before the Property Tax Appeal Board are Yolanda & Martin Schachter, the appellants, by attorney Steven J. Field, of Field and Goldberg, LLC in Chicago; and the Lake County Board of Review.¹

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: \$57,395
IMPR.: \$214,905
TOTAL: \$272,300

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2020 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 one-story dwelling of wood siding exterior construction with 4,278 square feet of living area. The dwelling was constructed in 1992 and is 28 years old. Features of the home include a basement, central air conditioning, two fireplaces, inground swimming pool, bath house and a 792 square foot garage. The property has a 28,890 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument, the appellants submitted information on five equity comparables with the same assessment neighborhood code as the subject. The comparables are improved with conventional

¹ The parties agreed to waive the scheduled hearing on this case and have the Board issue a decision based on the evidence in the record.

1.5-story or ranch style dwellings of brick or wood exterior construction that range in size from 3,010 to 4,582 square feet of living area. The dwellings are 57 to 79 years old. Three comparables have basements. Each comparable has central air conditioning and four comparables each have a 462 to 879 square foot garage. One comparable has an inground swimming pool. The comparables have improvement assessments that range from \$109,175 to \$161,542 or from \$35.26 to \$43.11 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$272,300. The subject property has an improvement assessment of \$214,905 or \$50.23 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables with the same assessment neighborhood code as the subject. Each comparable is improved with a one-story, ranch style dwelling of brick, brick and wood siding, or stone and wood siding exterior construction ranging in size from 3,500 to 4,013 square feet of living area. The dwellings were built from 1962 to 1970 with effective years built from 1970 to 1980. Each comparable has a basement with finished area, central air conditioning, one to four fireplaces, and a 440 to 598 square foot garage. Comparables #4 and #5 each have an inground swimming pool. The comparables have improvement assessments that range from \$168,000 to \$194,216 or from \$46.18 to \$51.27 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 appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of ten suggested equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables due to differences in style, dwelling size, basement finish and/or foundation when compared to the subject. The Board gives less weight to board of review comparable #5 due to its dissimilar dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1 through #4 which are relatively similar to the subject in location, style, dwelling size and some features. However, each comparable is a considerably older dwelling with a smaller basement and garage. In addition, three comparables lack an inground swimming pool. These comparables have improvement assessments that range from \$184,390 to \$194,216 or from \$46.18 to \$51.27 per square foot of living area. The subject's improvement assessment of \$214,905 or \$50.23 per square foot of living area falls above the range established by the best comparables in the record

on an overall improvement assessment basis and within the range on a square foot basis. The subject's higher overall improvement assessment is justified when considering the subject's superior age and features. Based on this record, the Board finds the appellants 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:

September 19, 2023



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

Yolanda & Martin Schachter, by attorney:
Steven J. Field
Field and Goldberg, LLC
10 South LaSalle Street
Suite 2910
Chicago, IL 60603

COUNTY

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