



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

APPELLANT: Steve Jaffe
DOCKET NO.: 21-01266.001-R-1
PARCEL NO.: 10-34-100-007

The parties of record before the Property Tax Appeal Board are Steve Jaffe, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County in Lake Zurich; 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: \$143,353
IMPR.: \$319,639
TOTAL: \$462,992

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 2021 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 2-story dwelling of brick exterior construction with 7,490 square feet of living area. The dwelling was constructed in 2009. Features of the home include a basement with 3,270 square feet of finished area, central air conditioning, three fireplaces and a 1,317 square foot garage. The property has a 230,870 square foot site and is located in Mundelein, Fremont 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 three equity comparables that have the same assessment neighborhood code as the subject and are located within .61 of a mile from the subject. The comparables are improved with 2-story dwellings of brick, stucco or brick and stone exterior construction ranging in size from 6,592 to 7,695 square feet of living area. The dwellings were built in either 1998 or 2008. The comparables each have

a basement with 2,100 to 2,862 square feet of finished area, one of which is a walk-out. Each comparable has central air conditioning, one to four fireplaces and a garage ranging in size from 1,051 to 1,249 square feet of building area. The comparables have improvement assessments ranging from \$201,379 to \$267,969 or from \$30.55 to \$34.82 per square foot of living area.

Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$254,660 or \$34.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$462,992. The subject property has an improvement assessment of \$319,639 or \$42.68 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 that have the same assessment neighborhood code as the subject and are located within .82 of a mile from the subject property. The board of review reported the comparables are improved with 1-story,¹ 1.5-story or 2-story dwellings of brick, stone and wood siding or stucco and stone exterior construction ranging in size from 6,183 to 7,921 square feet of living area. The dwellings were built from 1985 to 2017. The comparables each have a basement with 1,600 to 3,000 square feet of finished area. Each comparable has central air conditioning, two to six fireplaces and a garage ranging in size from 1,397 to 1,879 square feet of building area. Three comparables each have an inground swimming pool. The comparables have improvement assessments ranging from \$248,940 to \$336,946 or from \$36.66 to \$46.08 per square foot of living area.

The board of review argued that the appellant's 2021 assessment reflects a market value of approximately \$1,389,115, when using the statutory level of assessment of 33.33%, which is less than its September 2020 sale price of \$1,600,000 as shown in the Multiple Listing Service data sheet provided.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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 record contains a total of seven suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #2 and #3, as well as board of

¹ The board of review's comparable #3 has a ground floor area of 2,760 square feet and an above ground area of 6,183 square feet, suggesting the dwelling is part 2-story.

review comparables #2, #3 and #4 due to their older ages and/or smaller dwelling sizes, when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and board of review comparable #1, which are overall more similar to the subject in location, dwelling size, design, age and some features. However, the Board finds both comparables are inferior to the subject in finished basement area, the appellant's comparable has a somewhat smaller dwelling size, when compared to the subject and the board of review comparable has an inground swimming pool, not a feature of the subject, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these two comparables have improvement assessments of \$231,026 and \$336,946 or \$33.96 and \$46.08 per square foot of living area. The subject's improvement assessment of \$319,639 or \$42.68 per square foot of living area is bracketed by the two best comparables in the record. 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:

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

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