



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

APPELLANT: Josh Sklar
DOCKET NO.: 21-05025.001-R-1
PARCEL NO.: 16-32-412-010

The parties of record before the Property Tax Appeal Board are Josh Sklar, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$73,186
IMPR.: \$223,864
TOTAL: \$297,050

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 two-story dwelling of brick and wood siding exterior construction with 4,458 square feet of living area. The dwelling was constructed in 1998. Features of the home include a basement with finished area, central air conditioning, one fireplace, a 756 square foot garage and an inground swimming pool. The property is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on 12 equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings ranging in size from 4,253 to 4,618 square feet of living area. The homes were built from 1994 to 1999. Each comparable is reported to have and unfinished basement, central air conditioning, one fireplace and a garage ranging in

size from 660 to 756 square feet of building area. The comparables have improvement assessments that range from \$177,170 to \$214,456 or from \$41.12 to \$47.20 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$200,231 or \$44.91 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 \$297,050. The subject has an improvement assessment of \$223,864 or \$50.22 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on nine equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with one-story or two-story dwellings¹ of brick or brick and wood siding exterior construction that range in size from 3,912 to 4,861 square feet of living area. The homes were built from 1995 to 2002. Each comparable has a basement with three having finished area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 651 to 815 square feet of building area. The comparables have improvement assessments that range from \$201,583 to \$255,764 or from \$49.20 to \$52.90 per square foot of living area.

The board of review's submission included comments noting the subject's finished basement and inground swimming pool amenity which were not disclosed in the appellant's submission or refuted by the appellant. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 21 equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and board of review comparables #2, #4, #5, #6, #8 and #9 which each have an unfinished basement in contrast to the subject's finished basement.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #3 and #7 which are more similar to the subject in location, age, dwelling size and other features, although none of these best comparables has an inground swimming pool like the subject. These comparables have improvement assessments that range from \$209,192 to \$240,200 or from \$49.27 to \$52.90 per square foot of living area. The subject's improvement assessment of

¹ Board of review comparable #3 has ground floor area of 1,277 square feet with above ground area of 4,541 square feet, suggesting this is a part two-story dwelling.

\$223,864 or \$50.22 per square foot of living area falls within the range established by the best comparables in this record. After considering appropriate adjustments to the best comparables for differences from 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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