



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

APPELLANT: Adrienne Garland  
DOCKET NO.: 13-00761.001-R-1  
PARCEL NO.: 16-16-308-030

The parties of record before the Property Tax Appeal Board are Adrienne Garland, the appellant, by attorney David Lavin of Robert H. Rosenfeld and Associates, LLC in Chicago, and the Lake County Board of Review.

Based on the facts and exhibits presented, 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:** \$109,016  
**IMPR:** \$214,940  
**TOTAL:** \$323,956

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 2013 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 brick and frame construction with 3,908 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full unfinished basement, central air conditioning, a

fireplace and an 837 square foot garage. The property is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within .54 of a mile of the subject property. The comparables consist of one-story dwellings of brick or frame construction which were built between 1992 and 1996. The homes range in size from 3,549 to 4,021 square feet of living area with basements, one of which has finished area. Each home has central air conditioning, a fireplace and a garage ranging in size from 552 to 851 square feet of building area. These properties have improvement assessments ranging from \$146,364 to \$197,692 or from \$41.24 to \$49.26 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment of \$181,930 or \$46.55 per square foot of living area which the appellant contends is the average per-square-foot improvement assessment of the appellant's comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$323,956. The subject property has an improvement assessment of \$214,940 or \$55.00 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 located within .39 of a mile of the subject property. The comparables consist of one-story dwellings of brick or frame construction which were built between 1993 and 1995. The homes range in size from 3,181 to 4,079 square feet of living area with basements, one of which has finished area. Each home has central air conditioning, one or two fireplaces and a garage ranging in size from 720 to 821 square feet of building area. These properties have improvement assessments ranging from \$186,242 to \$244,479 or from \$56.65 to \$59.94 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 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 parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appal Board. The comparables have varying degrees of similarity when compared to the subject in exterior construction, age, dwelling size, basement size and basement finish. The comparables had improvement assessments that ranged from \$146,364 to \$244,479 or from \$41.24 to \$59.94 per square foot of living area. The subject's improvement assessment of \$214,940 or \$55.00 per square foot of living area falls within the range established by the comparables in this record and appears well-justified given the subject's unfinished basement, basement size and garage size as compared to the comparable properties. 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.

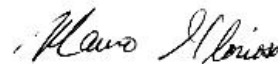
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Chairman



\_\_\_\_\_  
Member



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Acting Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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 18, 2015



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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 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 the subsequent year 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.

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.