



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

APPELLANT: Barbara Kinsella
DOCKET NO.: 15-03149.001-R-1
PARCEL NO.: 12-20-114-001

The parties of record before the Property Tax Appeal Board are Barbara Kinsella, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; 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: \$67,300
IMPR.: \$108,598
TOTAL: \$175,898

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 2015 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 exterior construction with 2,811 square feet of living area. The dwelling was constructed in 1962 with an effective age of 1969.¹ Features of the home include a partial basement with finished area, central air conditioning, three fireplaces and a two-car attached garage that contains 441 square feet of building area. The property has a 10,769 square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellant submitted information on three equity comparables located from .16 to .36 of a mile from the subject property. The comparables were improved with two-story style brick dwellings that ranged in size from 2,501

¹ The subject property had a one-story addition added in 2002.

to 2,600 square feet of living area. The dwellings were constructed from 1961 to 1966. Features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments that ranged from \$61,961 to \$87,045 or from \$24.77 to \$33.48 per square foot of living area. Based on this evidence, the appellants requested that the improvement assessment be reduced to \$80,806 or \$28.75 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 \$175,898. The subject property has an improvement assessment of \$108,598 or \$38.63 per square foot of living area.

The board of review submitted a memorandum from Martin P. Paulson, Clerk of the Lake County Board of Review, along with additional data. Paulson asserted that the appellant's comparables are from 7.5% to 11% smaller in dwelling size than the subject. Paulson also stated that appellant's comparables #1 and #3 have unfinished basements whereas, the subject's basement is partially finished and comparable #3 does not have a garage.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located from .21 to .44 of a mile from the subject property. The comparables were improved with two-story style brick or wood siding dwellings that range in size from 2,743 to 2,833 square feet of living area. The dwellings were constructed from 1956 to 1985. Features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments that ranged from \$107,271 to \$109,095 or from \$38.05 to \$39.15 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

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 eight suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 due to their smaller dwelling size when compared to the subject. The Board gave less weight to the appellant's comparables #3 due to its lack of a garage when compared to the subject's two-car garage. The Board gave less weight to the board of review comparable #3 based on its newer age when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables #1, #2, #4 and #5. These comparables are more similar in location, style, dwelling size and features when compared to the subject property. These comparables had improvement assessments that ranged from \$38.05 to \$39.15 per square foot of living area. The subject's

improvement assessment of \$38.63 per square foot of living area falls within the range established by the best comparables in this record. 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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 22, 2017



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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