



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

APPELLANT: John & Pamela Redfield  
DOCKET NO.: 16-01810.001-R-1  
PARCEL NO.: 16-25-105-037

The parties of record before the Property Tax Appeal Board are John & Pamela Redfield, the appellants, by attorney Donald T. Rubin, of Golan Christie Taglia, LLP 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:** \$131,819  
**IMPR.:** \$112,945  
**TOTAL:** \$244,764

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 2016 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 tri-level dwelling of frame construction. The dwelling was built in 1966 and contains 2,110 square feet of above-ground living area plus a lower level finished area of 1,147 square feet. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 460 square foot garage. The subject 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 three equity comparables. These comparables are described as tri-level or two-story brick or frame dwellings ranging in age from 46 to 57 years old. They range in size from 2,144 to 2,354 square feet of above-ground living area. In addition, two comparables have finished lower levels 1,026 or 1,156 square feet in size. One comparable features a basement which is partially finished. All three comparables feature

central air conditioning, one or two fireplaces and garages that range in size from 484 to 561 square feet of building area. The comparables are located from .22 to .48 of a mile from the subject. They have improvement assessments ranging from \$95,002 to \$102,077 or from \$41.52 to \$47.61 per square foot of living area. Based on this evidence, the appellants requested the improvement assessment be reduced to \$92,291 or \$43.74 per square foot of living area. The appellants did not contest the land assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the improvement assessment for the subject of \$112,945 or \$53.53 per square foot of living area.

In support of its assessment the board of review submitted information on three equity comparables. These comparables are described as tri-level dwellings of masonry construction built between 1920 and 1960. They range in size from 1,767 to 2,053 square feet of living area plus lower level finished areas ranging from 378 to 1,073 in size. Two comparables feature basements with finished areas. The three comparables also feature central air conditioning, 1-2 fireplace each and garages that range in size from 504 to 910 square feet of above-ground building area. The comparables are located from .06 to .38 of a mile from the subject. The comparables have improvement assessments ranging from \$88,386 to \$111,273 or from \$50.02 to \$58.06 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 taxpayers 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.

Both parties submitted a total of six equity comparables for the Board's consideration. The Board gave less weight to board of review comparable #3 based on its dissimilar age and significantly smaller lower level finished area as compared to the subject. The Board also gave less weight to appellants' comparable #2 based on its dissimilar two-story style as compared to the subject's tri-level design. The Board finds appellants' comparables #1 and #3 and board of review comparables #1 and #2 most similar to the subject in location, style, age, dwelling size and features. These four comparables had improvement assessments ranging from \$42.37 to \$58.06 per square foot of living area. The subject's improvement assessment of \$53.53 per square foot of living area is within the range established by the best comparables in this record. 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: June 19, 2018



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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