



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

APPELLANT: Carolyn Hart
DOCKET NO.: 17-03067.001-R-1
PARCEL NO.: 16-29-311-009

The parties of record before the Property Tax Appeal Board are Carolyn Hart, the appellant, by attorney Abby L. Strauss, of Schiller Strauss & Lavin PC, 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: \$45,706
IMPR.: \$58,848
TOTAL: \$104,554

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 2017 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 wood siding exterior construction with 1,170 square feet of living area. The dwelling was constructed in 1959. Features of the home include a full unfinished basement, central air conditioning and an attached 294 square foot garage. The property is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's improvement. In support of this argument, the appellant submitted information on five equity comparables which share the same neighborhood code as is assigned by the assessor to the subject property. The comparables consist of one-story dwellings of brick or wood siding exterior construction that were built between 1923 and 1957. The homes range in size from 1,128 to 1,548 square feet of living area with a full or partial basement, two of which have finished areas. Three of the dwellings have central air conditioning and four of the dwellings

have one or two garages ranging in size from 194 to 480 square feet of building area. The comparables have improvement assessments ranging from \$34,252 to \$50,054 or from \$30.37 to \$34.50 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$37,767 or \$32.28 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 \$104,554. The subject property has an improvement assessment of \$58,848 or \$50.30 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted two grid analyses with information on eight equity comparables, along with copies of applicable property record cards; for ease of reference, the Property Tax Appeal Board has renumbered the second set of comparables as #5 through #8. The comparables share the same neighborhood code as is assigned by the assessor to the subject property. The comparables consist of one-story dwellings of brick or wood siding exterior construction that were built between 1955 and 1964. The homes contain either 1,080 or 1,107 square feet of living area with a full or partial basement, four of which have finished areas. Each home has central air conditioning and two of the comparables each have a fireplace. The comparables feature a garage ranging in size from 242 to 484 square feet of building area. The comparables have improvement assessments ranging from \$56,866 to \$65,604 or from \$50.62 to \$56.07 per square foot of living area. Based on the foregoing 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 thirteen equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to the appellant's comparables as comparables #1 through #4 are each significantly older than the subject dwelling and comparable #5 is larger than the subject dwelling when the record depicts a number of dwellings that are identical in size to the subject dwelling. The Board has given reduced weight to board of review comparables #1, #2, #3 and #7 as each of these dwellings have a partially finished basement which is superior to the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be board of review comparables #4, #5, #6 and #8. These four comparables were similar to the subject in location, age, design, dwelling size, foundation and unfinished basement feature. These properties had improvement assessments that ranged from \$56,866 to \$61,220 or from \$51.37 to \$52.57 per square foot of living area. The subject's improvement assessment of \$58,848 or \$50.30 per square foot of living area falls below the range established by the best comparables in this record on a per-

square-foot basis which appears to be logical given that the subject has a smaller garage than the best equity comparables in the 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(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: July 21, 2020



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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COUNTY

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