



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

APPELLANT: Monika Winters
DOCKET NO.: 17-03633.001-R-1
PARCEL NO.: 11-03-404-005

The parties of record before the Property Tax Appeal Board are Monika Winters, 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: \$49,145
IMPR.: \$116,862
TOTAL: \$166,007

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 tri-level dwelling of wood siding exterior construction with 2,507 square feet of above-grade living area. The dwelling was constructed in 1975 but has an effective age of 1998 due to additions and remodeling in 2007 and 2008. Features of the home include a 576 square foot finished lower level, central air conditioning, two fireplaces and a 400 square foot garage. The property has a 47,480 square foot site and is located in Green Oaks, Libertyville 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 three equity comparables located in the same neighborhood as the subject property. The comparables consist of tri-level dwellings of wood siding exterior construction ranging in size from 1,955 to 2089 square feet of above-grade living area. The dwellings were constructed in either 1958 or

1959. Comparable #1 has an effective age of 1960. The comparables each feature finished lower levels ranging in size from 517 to 796 square feet, one fireplace and a garage containing 484 or 576 square feet of building area. In addition, two comparable have central air conditioning. The comparables have improvement assessments ranging from \$74,877 to \$84,275 or from \$38.30 to \$43.09 per square foot of above-grade living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$166,007. The subject property has an improvement assessment of \$116,862 or \$46.61 per square foot of above-grade living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same neighborhood as the subject property. The comparables were improved with tri-level dwellings of brick or wood siding exterior construction ranging in size from 2,120 to 2,327 square feet of above-grade living area. The dwellings were built in either 1958 or 1964 but have effective ages of 1970 or 1973. Each comparable features a finished lower level ranging in size from 585 to 855 square feet, central air conditioning and a garage ranging in size from 720 to 986 square feet of building area. In addition, two comparables each have two fireplaces. The comparables have improvement assessments ranging from \$99,494 to \$112,246 or from \$46.51 to \$48.95 per square foot of above-grade living area. Based on this evidence, the board of review requested that 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 six equity comparables for the Board's consideration as one comparable was utilized by both parties. The Board gave less weight to the appellant's comparables due to their smaller dwelling sizes and significantly older ages/effective ages when compared to the subject.

The Board finds the three comparables submitted by the board of review are more similar to the subject in location, dwelling size and design, though each has an older age/effective age when compared to the subject and two comparables each have a partial unfinished basement unlike the subject. These comparables have improvement assessments ranging from \$46.51 and \$48.95 per square foot of above-grade living area. The subject property has an improvement assessment of \$46.61 per square foot of above-grade living area, which falls within the range established by the best comparables in this record. After considering any necessary adjustments to the comparables for differences in age and features when compared to the subject, the Board finds the evidence

demonstrates the subject's improvement assessment is supported. 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 no reduction in the subject's assessment appears to be 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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