



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

APPELLANT: Susan and Brad Grayson
DOCKET NO.: 17-03724.001-R-1
PARCEL NO.: 16-23-418-016

The parties of record before the Property Tax Appeal Board are Susan and Brad Grayson, the appellants, 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: \$93,443
IMPR.: \$136,999
TOTAL: \$230,442

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 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 two-story dwelling of brick exterior construction with 2,799 square feet of living area. The dwelling was built in 1924. Features of the property include an unfinished basement, central air conditioning, one fireplace and a detached garage with 400 square feet of building area. The property has a 10,456 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables improved with two-story dwellings with wood siding, brick or stone exteriors that range in size from 2,664 to 3,090 square feet of living area. The dwellings were built from 1924 to 1930. Each property has a basement with two having finished area, central air conditioning, one or two fireplaces and a detached garage ranging in size from 380 to 727 square feet of

building area. These properties have improvement assessments ranging from \$85,027 to \$104,319 or from \$31.92 to \$33.76 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$92,553.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$230,442. The subject property has an improvement assessment of \$136,999 or \$48.95 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on six equity comparables improved with two-story dwellings with wood siding, stone or brick exteriors that range in size from 2,662 to 3,021 square feet of living area. The homes were built from 1924 to 1945. Each comparable has a basement with four having finished area, five comparables have central air conditioning, the comparables have from one to three fireplaces and each has an attached or detached garage ranging in size from 220 to 588 square feet of building area. The comparables have improvement assessments ranging from \$132,972 to \$166,425 or from \$48.74 to \$56.46 per square foot of living area. The board of review requested the assessment be sustained.

Conclusion of Law

The appellants 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.

The record contains nine comparables submitted by the parties that are relatively similar to the subject in location, age, size and features. Overall the comparables have improvement assessments ranging from \$31.92 to \$56.46 per square foot of living area. The subject's improvement assessment of \$48.95 per square foot of living area is greater than four of the comparables and below five of the comparables on a square foot basis. The Board gives most weight to appellants' comparable #3 and board of review comparables #1 and #2 as each of these homes have an unfinished basement similar to the subject property. These properties have improvement assessments ranging from \$104,319 to \$159,011 or from \$33.76 to \$53.07 per square foot of living area. The subject's improvement assessment of \$136,999 or \$48.95 per square foot of living area falls within the range as established by the best comparables in this record. Less weight is given the remaining comparables provided by the parties due to their finished basement area in relation to the subject's unfinished basement. 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 16, 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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