



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

APPELLANT: Maureen Powell
DOCKET NO.: 17-03806.001-R-1
PARCEL NO.: 16-23-413-021

The parties of record before the Property Tax Appeal Board are Maureen Powell, 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: \$126,774
IMPR.: \$141,410
TOTAL: \$268,184

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 2.0-story dwelling of brick exterior construction with 3,934 square feet of living area. The dwelling was constructed in 1870. Features of the home include an unfinished basement and a fireplace. The property has a 16,915 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends 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 Deerfield.¹ The appellant's comparables have varying degrees of similarity when compared to the subject and have improvement assessments that range from \$125,425 to \$145,230 or from \$37.51 to \$42.92 per square foot of living area. Based on this

¹ The grid analysis submitted by the appellant misidentified the subject parcel as 16-33-404-063. The appeal form and board of review decision identified the subject as 16-23-413-021 with an address of 461 Hazel Ave.

evidence, the appellant requested the subject's improvement assessment be reduced to \$111,791 or \$28.42 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 \$268,184. The subject property has an improvement assessment of \$141,410 or \$35.95 per square foot of 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 code assigned by the township assessor as the subject property. The comparables are improved with a 2.0-story and two, 2.5-story dwellings of brick or wood siding exterior construction that range in size from 3,697 to 4,170 square feet of living area. The homes were built from 1880 to 1890. Each comparable has a basement, two with finished area, two to five fireplaces and a garage ranging in size from 396 to 441 square feet of building area. Two comparables have central air conditioning. The comparables have improvement assessments that range from \$139,252 to \$145,588 or from \$34.40 to \$37.67 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's counsel asserted that board of review comparables #1 and #3 have finished basements, air conditioning while the subject has an unfinished basement and no central air conditioning. He also noted that each of the comparables has a higher fireplace count than the subject as well as each of the board of review comparables having garages while the subject lacks a garage. Finally, he stated that significant negative adjustments should be made when comparing these homes to the subject property.

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 this burden of proof was not met and a reduction in the subject's assessment is not warranted.

The parties submitted six comparables for the Board's consideration. The Board finds the appellant's comparables do not pertain to the subject property. Therefore, are given no weight. The Board finds the board of review's evidence of assessment equity to be the best comparables in the record appropriate to addressing the equity argument. These three comparables have varying degrees of similarity to the subject property with improvement assessments that ranged from \$139,252 to \$145,588 or \$34.40 to \$37.67 per square foot of living area. The subject's improvement assessment of \$141,410 or \$35.95 per square foot of living area falls within the range established by the only 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(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: August 18, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Maureen Powell, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085