



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

APPELLANT: William Pierce
DOCKET NO.: 17-03830.001-R-1
PARCEL NO.: 16-35-301-003

The parties of record before the Property Tax Appeal Board are William Pierce, 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: \$54,271
IMPR.: \$116,715
TOTAL: \$170,986

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 2,688 square feet of living area. The dwelling was constructed in 1961 with a reported effective age of 1969. Features of the home include a partial unfinished basement, central air conditioning and a 504 square foot garage. The property has a 20,213 square foot site and is located in Highland Park, Moraine 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 within .28 of a mile from the subject and within the same neighborhood code as assigned to the subject by the assessor. The comparables consist of one-story dwellings of brick exterior construction which were built between 1954 and 1957. The homes range in size from 2,196 to 2,703 square feet of living area and feature partial basements,

one of which has 448 square feet of finished area. Each home has central air conditioning, one or two fireplaces and a garage ranging in size from 420 to 504 square feet of building area. The comparables have improvement assessments ranging from \$76,653 to \$97,779 or from \$34.45 to \$37.95 per square foot of 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 \$170,986. The subject property has an improvement assessment of \$116,715 or \$43.42 per square foot of living area.

In response to the appellant's evidence, the board of review noted that the comparables were "13+ years older than subject."

In support of its contention of the correct assessment, the board of review submitted two grid analyses with information on six equity comparables. For ease of reference, the Board has renumbered the second grid as comparables #4, #5 and #6. The comparables are located within .298 of a mile from the subject and within the same neighborhood code as assigned to the subject by the assessor. The comparables consist of one-story dwellings of brick or stone exterior construction which were built between 1942 and 1964 with reported effective ages ranging from 1964 to 1970. The homes range in size from 2,379 to 2,986 square feet of living area and feature full or partial basements, two of which have finished areas of 734 and 1,105 square feet, respectively. Each home has central air conditioning and a garage ranging in size from 440 to 610 square feet of building area. Four comparables each have a fireplace and comparable #2 has a 592 square foot inground pool. The comparables have improvement assessments ranging from \$118,635 to \$156,304 or from \$47.27 to \$52.86 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 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 nine equity comparables to support their respective positions before the Property Tax Appeal Board. Less weight has been given to the appellant's comparables which were older dwellings when compared to the subject with an effective age of 1969. Less weight has been given to board of review comparables #1 and #3 as these dwellings have the superior features of finished basement area which is not a feature of the subject dwelling.

The Board finds the best evidence of assessment equity to be board of review comparables #2, #4, #5 and #6 which are similar to the subject in location, age/effective age, size and several

features. These comparables had improvement assessments that ranged from \$118,635 to \$141,150 or from \$47.27 to \$51.05 per square foot of living area. The subject's improvement assessment of \$116,715 or \$43.42 per square foot of living area falls below the range established by the best comparables in this record. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, 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

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

APPELLANT

William Pierce, 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