



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

APPELLANT: Elaine Felder
DOCKET NO.: 17-03860.001-R-1
PARCEL NO.: 16-15-104-051

The parties of record before the Property Tax Appeal Board are Elaine Felder, the appellant, by Jessica Hill-Magiera, Attorney at Law, in Lake Zurich, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **a reduction** 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: \$77,659
IMPR.: \$178,853
TOTAL: \$256,512

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 an owner-occupied two-story dwelling of brick exterior construction with 3,876 square feet of living area. The dwelling was constructed in 1980. Features of the home include a 2,500 square foot basement of which 1,900 square feet is finished, central air conditioning, a fireplace and a 567 square foot garage. The property has a 15,426 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on 72 equity comparables. The comparables are improved with two-story dwellings ranging in size from 2,912 to 4,826 square feet of living area. The homes were built from 1970 to 1989. Each property has a full or partial basement. The appellant indicated the comparables have improvement assessments ranging from \$109,553 to \$211,507 or from \$35.92 to \$50.23 per square foot of living area. The appellant indicated the comparables have an average improvement assessment reflecting a market value of \$133.31 per

square foot of living area and a median improvement assessment reflecting a market value of \$137.07 per square foot of living area. Based on assessment inequity the appellant requested the subject's total assessed value be reduced to \$216,871.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$287,131. The subject property has an improvement assessment of \$209,472 or \$54.04 per square foot of living area.

In response to the appellant's equity data, the board of review reported in a memorandum that the subject dwelling was "remodeled in recent years at a cost of \$100,000." The only documentation of this remodeling are notations on the subject's property record card depicting a kitchen remodel in 2013 and a notation that in 2014 the subject was revalued by adding a finished recreation room "per site visit." The board of review contends that there is no data submitted by the appellant indicating whether the appellant's equity comparables have or have not been updated.

The board of review also noted that three of the appellant's comparables exceed the subject dwelling size by more than 10% and forty-seven of the appellant's comparables are more than 10% smaller than the subject dwelling.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables, where comparables #2 and #8 are the same properties as appellant's comparables #65 and #64, respectively. The comparables are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 3,608 to 4,262 square feet of living area. The homes were built from 1979 to 1999. Each property has a basement, seven of which have finished areas. The dwellings feature central air conditioning, one or two fireplaces and a garage ranging in size from 598 to 850 square feet of building area. The comparables have improvement assessments ranging from \$182,427 to \$224,786 or from \$49.54 to \$60.92 per square foot of living area.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's counsel contended that the board of review equity comparables support a reduction in the subject's improvement assessment. Furthermore, counsel noted that of the 30 comparables presented by the parties that are within 10% of the subject's dwelling size, there are 28 properties or 93% which "support a reduction based on building price/SF."

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 on grounds of lack of assessment uniformity.

The Board finds section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board further finds that the subject property was the subject matter of an appeal for the 2016 tax year in which a decision was issued by the Property Tax Appeal Board reducing the subject's assessment to \$244,204. The record further disclosed based upon the property record card that the subject property is an owner-occupied dwelling and the Board takes judicial notice that the 2016 and 2017 tax years are within the same general assessment period (86 Ill.Admin.Code §1910.90(i)). Furthermore, the decision of the Property Tax Appeal Board for the 2016 tax year has not been reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. The record also disclosed that in tax year 2017 a township equalization factor of 1.0504 was applied in Moraine Township.

Applying section 16-185 of the Property Tax Code results in an assessment of \$256,512, which is less than the 2017 assessment of the subject property as established by the Lake County Board of Review. After considering the requirements of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted based upon Section 16-185 of the Property Tax Code.

As a final point, on the issue of assessment equity, the Board finds little consideration can be given to the 2013 and 2014 upgrade/remodeling of the subject dwelling as those improvements would have been part of the 2015 revaluation of the subject property and were not new improvements as of the 2017 tax year. Furthermore, the Board finds the best evidence of assessment equity to be appellant's comparables #33, #43, #53, #63 and #71. These comparables are most similar to the subject in age, dwelling in size and basement size. These properties have improvement assessments ranging from \$45.26 to \$50.19 per square foot of living area. The subject's revised improvement assessment of \$46.14 per square foot of living area based upon application of Section 16-185 falls within the range established by the best comparables in this record. Less weight is given the remaining comparables provided by the appellant and the board of review due to differences from the subject in age, dwelling size and/or basement size. The Board finds, in light of the reduction issued in accordance with Section 16-185, the subject dwelling is now being equitably assessed.

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

Elaine Felder, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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