



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

APPELLANT: Nate & Laurie Carter
DOCKET NO.: 17-03901.001-R-1
PARCEL NO.: 15-07-209-023

The parties of record before the Property Tax Appeal Board are Nate & Laurie Carter, 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 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: \$35,734
IMPR.: \$150,000
TOTAL: \$185,734

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 Dryvit (EIFS) exterior construction with 3,199 square feet of living area. The dwelling was constructed in 1997. Features of the home include an unfinished full basement, central air conditioning, two fireplaces and a 552 square foot attached garage.¹ The property has an 11,326 square foot site and is located in Vernon Hills, Vernon Township, Lake County.

¹ Grids submitted by appellant and board of review have an inconsistency in the subject's basement finish description. Appellant shows subject to have an unfinished basement while board of review indicates the subject has 1,255 square feet finished in the basement. Review of the property record card submitted by the board of review notes the subject's finished basement was added in 2019 based on listing information. Since the basement finish was not included in 2017, the Board has determined that an unfinished basement is more accurate for the subject's January 1, 2017 assessment date at issue in this appeal.

The appellants contend assessment inequity as the basis of the appeal. The subject's land assessment was not challenged. In support of this argument the appellants submitted information on three equity comparables located within 0.17 of a mile from the subject property. The comparable sites are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 3,478 to 3,541 square feet of living area. The homes were built from 1994 to 1996. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 616 to 682 square feet of building area. The comparables had improvement assessments that range from \$141,419 to \$145,323 or from \$40.29 to \$41.74 per square foot of living area. Based on this evidence, the appellant requested the subject's assessment be reduced to \$166,967.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$199,252. The subject property has an improvement assessment of \$163,518 or \$51.12 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on seven equity comparables located within approximately 0.14 of a mile from the subject property. The comparable sites are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 2,974 to 3,183 square feet of living area. The homes were built from 1993 to 2000. Each comparable has a basement, three with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 528 to 826 square feet of building area. The comparables had improvement assessments that range from \$148,200 to \$160,014 or from \$48.84 to \$52.21 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 a reduction in the subject's assessment is warranted.

The parties submitted ten comparables for the Board's consideration. The Board gives reduced weight to the appellant's comparables due to their larger dwelling size when compared to the subject and other comparables in the record. The Board also gives less weight to the board of review comparables #1, #2 and #6 which have finished basements compared to the subject's unfinished basement as of January 1, 2017. The Board finds the best evidence of assessment equity to be board of review comparables #3, #4, #5 and #7 which are more similar in location, age, dwelling size and most features when compared to the subject. These comparables had improvement assessments that ranged from \$148,200 to \$159,776 or from \$48.84 to \$52.21 per square foot of living area. The subject's improvement assessment of \$163,518 falls above the overall value range as established by the best comparables in this record. After considering adjustments to the comparables for differences with the subject, the Board finds the evidence

demonstrates with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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

Nate & Laurie Carter, 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