



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

APPELLANT: Nadine Rusch
DOCKET NO.: 18-01952.001-R-1
PARCEL NO.: 13-23-101-001

The parties of record before the Property Tax Appeal Board are Nadine Rusch, 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: \$138,642
IMPR.: \$102,881
TOTAL: \$241,523

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 2018 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 that has 2,258 square feet of living area. The dwelling was built in 1960. Features include a full basement that is 75% finished, central air conditioning, three fireplaces, two decks totaling 1,227 square feet, a swimming pool and a 792 square foot attached garage. The subject property is located in Cuba Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not challenged. In support of the inequity claim, the appellant submitted a grid analysis of three assessment comparables located in the same neighborhood code, but from .44 to 3.49 miles from the subject. The comparables consist of one-story dwellings of brick, wood siding or aluminum siding exterior construction that were built from 1949 to 1968. The comparables have partial basements that are from 44% to 69% finished. Other features include

central air conditioning and a fireplace. Two comparables have detached or attached garage that have 483 or 672 square feet of building area. The dwellings range in size from 2,010 to 2,077 square feet of living area and have improvement assessments ranging from \$63,353 to \$72,122 or from \$31.02 to \$35.88 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 subject's final assessment of \$241,523. The subject property has an improvement assessment of \$102,881 or \$45.56 per square foot of living area. In support of the subject's assessment, the board of review submitted a grid analysis of three assessment comparables located within same neighborhood code, but from .809 to 1.366 miles from the subject. The comparables consist of one-story dwellings of brick exterior construction that were built from 1963 to 1972. The comparables have full or partial basements that are from 45% to 89% finished. Two comparables have central air conditioning; each comparable has one or two fireplaces; and two comparables have a garage that have 432 or 550 square feet of building area. The dwellings range in size from 2,210 to 2,290 square feet of living area and have improvement assessments ranging from \$93,946 to \$99,092 or from \$41.68 to \$44.24 per square foot of living area.

The board of review argued that the subject property is superior to both parties' comparables due to its larger basement with more finished area, larger garage, three fireplaces and a swimming pool. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer argued 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.

The record contains six assessment comparables for the Board's consideration. The Board gave less weight to comparables #1 and #2 submitted by the appellant due to their distant location in relation to the subject. Additionally, comparable #1 is 11 years older in age and lacks a garage when compared to the subject. The Board also gave less weight to board of review comparable #2 due to its distant location, newer age and lack of a garage when compared to the subject. The Board finds the remaining three comparables submitted by the parties are more similar when compared to the subject in location, design, age, dwelling size and most features, noting the subject has superior features: three fireplaces, larger garage, more finished basement area, a swimming pool and extensive decking. The comparables have improvement assessments ranging from \$63,353 to \$99,092 or from \$31.02 to \$43.27 per square foot of living area. The subject property has an improvement assessment of \$102,881 or \$45.66 per square foot of living area, which falls slightly above the range established by the most similar assessment comparables contained in the record. After considering adjustments to the comparables for differences when

compared to the subject, the Board finds the subject's slightly higher improvement assessment is supported due to its superior features.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this analysis, the Board finds the appellant failed to demonstrate the subject property was inequitably assessed by clear and convincing evidence. Therefore, no reduction in the subject's improvement assessment is warranted.

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 8, 2021



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

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