



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

APPELLANT: Marguerite Welter  
DOCKET NO.: 18-02008.001-R-1  
PARCEL NO.: 15-25-200-032

The parties of record before the Property Tax Appeal Board are Marguerite Welter, 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:** \$91,677  
**IMPR.:** \$119,411  
**TOTAL:** \$211,088

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 part one-story and a part two-story dwelling of wood siding exterior construction with 2,858 square feet of living area. The dwelling was constructed in 1987. Features of the home include an unfinished basement, central air conditioning, a fireplace, a 483 square foot attached garage and a 528 square foot detached garage. The property has a 52,508 square foot site and is located in Riverwoods, Vernon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located from .75 to .92 of a mile from the subject property and within the same assessment neighborhood as the subject. The comparables consist of a two-story dwelling and two, part one-story and part two-story dwellings of brick or wood siding exterior construction ranging in size from 2,652 to 3,200 square feet of living area. The dwellings were built from

1970 to 1985. Each comparable features a basement with one having finished area. Two comparables have central air conditioning, two comparables have one or two fireplaces and each comparable has an attached garage ranging in size from 468 to 667 square feet of building area. The comparables have improvement assessments ranging from \$78,229 to \$114,154 or from \$29.50 to \$35.67 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$94,952 or \$33.22 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 \$211,088. The subject property has an improvement assessment of \$119,411 or \$41.78 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted property record cards and a grid analysis on six equity comparables located from .135 to .689 of a mile from the subject property and within the same assessment neighborhood as the subject. The comparables consist of a tri-level dwelling, a part one-story and a part split-level dwelling, a part one-story and a part one and one-half-story dwelling, two-story dwelling and two, part one-story and part two-story dwellings of brick or wood siding exterior construction ranging in size from 2,658 to 3,005 square feet of living area.<sup>1</sup> The dwellings were built from 1962 to 1987. Comparable #3 has an effective age of 1983. Five comparables have basements with four having finished area. The tri-level and split-level dwellings have finished lower levels. Each comparable has central air conditioning, one to four fireplaces and an attached garage ranging in size from 552 to 2,650 square feet of building area. Comparable #1 has a 675 square foot inground swimming pool. The comparables have improvement assessments ranging from \$114,389 to \$133,329 or from \$41.57 to \$44.37 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be sustained.

### **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 no reduction in the subject's assessment is warranted.

The parties submitted nine suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #3, along with board of review comparables #2, #4, #5 and #6 which differ from the subject in age and/or design.

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<sup>1</sup> The Board finds the board of review grid analysis and property record cards differ as to the description of the dwelling design for comparables #3, #4 and #5. The Board finds the best evidence of the comparables' dwelling design is found in the property record cards provided by the board of review.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1, along with board of review comparables #1 and #3. These three comparables are relatively similar to the subject in location, dwelling size, design and age, though they have varying degrees of similarity to the subject in features which would require adjustments to make them more equivalent to the subject. The comparables have improvement assessments ranging from \$78,229 to \$133,329 or from \$29.50 to \$44.37 per square foot of living area. The subject property has an improvement assessment of \$119,411 or \$41.78 per square foot of living area, which falls within the range established by the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is justified. 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 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: December 15, 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

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COUNTY

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