



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

APPELLANT: Karen Morgen  
DOCKET NO.: 18-02013.001-R-1  
PARCEL NO.: 16-10-312-001

The parties of record before the Property Tax Appeal Board are Karen Morgen, 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:** \$58,257  
**IMPR.:** \$86,196  
**TOTAL:** \$144,453

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 two-story dwelling of brick exterior construction with 2,140 square feet of living area. The dwelling was constructed in 1970. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 486 square foot attached garage. The property has a 9,150 square foot site and is located in Highland Park, Moraine 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 .04 to .72 of a mile from the subject property and within the same assessment neighborhood as the subject. The comparables consist of two-story dwellings of brick or wood siding exterior construction ranging in size from 2,220 to 2,474 square feet of living area. The dwellings were built from 1956 to 1966. Comparable #1 has an effective age of

1962. Each comparable features a basement with one having finished area, central air conditioning, one fireplace and an attached garage ranging in size from 390 to 598 square feet of building area. The comparables have improvement assessments ranging from \$61,470 to \$88,124 or from \$25.67 to \$35.62 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$66,982 or \$31.30 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 \$144,453. The subject property has an improvement assessment of \$86,196 or \$40.28 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted property record cards and information on eight equity comparables located from .329 to .882 of a mile from the subject property and within the same assessment neighborhood as the subject. The comparables consist of two-story dwellings of brick or wood siding exterior construction ranging in size from 2,094 to 2,180 square feet of living area. The dwellings were built from 1941 to 1967. Comparable #4 has an effective age of 1958. Each comparable features a basement with six having finished area, seven comparables have central air conditioning, six comparables have one or two fireplaces and each comparable has an attached garage ranging in size from 420 to 572 square feet of building area. The comparables have improvement assessments ranging from \$88,051 to \$95,265 or from \$41.01 to \$44.39 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 a reduction in the subject's assessment is not warranted.

The parties submitted eleven suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #1, along with board of review comparables, #1 through #4, #6 and #8 as each has a finished basement unlike the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #3, along with board of review comparables #5 and #7. These four comparables are similar to the subject in location, dwelling size, design and features, though each has a dissimilar age when compared to the subject. The comparables have improvement assessments that range from \$72,394 to \$89,237 or from \$32.61 to \$41.07 per square foot of living area. The subject's improvement assessment of \$86,196 or \$40.28 per square foot of living area falls within the range established by the best comparables in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the evidence demonstrates 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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