



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

APPELLANT: Ravinia Festival Association
DOCKET NO.: 18-02207.001-R-1
PARCEL NO.: 16-36-401-004

The parties of record before the Property Tax Appeal Board are Ravinia Festival Association, the appellant, by attorney Margaret E. Graham of Dykema Gossett PLLC 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: \$118,087
IMPR.: \$79,105
TOTAL: \$197,192

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 2-story dwelling of wood siding exterior construction with 2,528 square feet of living area. The dwelling was constructed in 1925 but has an effective age of 1933 due to remodeling in 1998. Features of the home include a basement with finished area, central air conditioning, a fireplace, a 440 square foot garage and a 648 square foot inground swimming pool. The property has a 13,950 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 within the same assessment neighborhood as the subject and from .18 to .45 of a mile from the subject property. The comparables consist of 2-story dwellings of brick exterior construction ranging in size from 2,161 to 2,446 square feet of living area. The

dwellings were built from 1920 to 1942. Each comparable has a basement with one having finished area and one or two fireplaces. Two comparables have central air conditioning and comparable #1 has a garage containing 857 square feet of building area. The comparables have improvement assessments that range from \$37,082 to \$56,725 or from \$15.23 to \$26.25 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$48,386 or \$19.14 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 \$197,192. The subject property has an improvement assessment of \$79,105 or \$31.29 per square foot of living area.

In response to the appeal, the board of review provided property record cards of the appellant's comparables with handwritten notations depicting appellant's comparable #1 had a "2017 BOR reduction due to structural issues which was unrefuted by the appellant; appellant's comparable #2 was "rental property at time of 2016 sale. 2016 reduction to sale price"; and appellant's comparable #3 had a "BOR reduction following 2015 site visit." The board of review also provided a copy of a document labeled Lake County – Tax Appeals Board of Review associated with appellant's comparable #1, along with Multiple Listing Service sheets associated with the May 2015 sale and July 2015 rental listing of the appellant's comparable #2.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables located within the same assessment neighborhood as the subject and from .196 to .438 of a mile from the subject property. The comparables consist of 1.5-story, 1.75-story or 2-story dwellings of brick exterior construction ranging in size from 2,437 to 2,600 square feet of living area. The dwellings were built from 1923 to 1939. Comparable #4 has an effective age of 1936. Each comparable features a basement with three having finished area, central air conditioning and one or two fireplaces. Five comparables each have a garage ranging in size from 242 to 808 square feet of building area. The comparables have improvement assessments that range from \$117,078 to \$134,513 or from \$46.10 to \$51.74 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 comparable #1 which was considered to be in fair condition due to structural issues, unlike the subject with an average condition, which was unrefuted by the appellant. The Board also gave less weight to the appellant's comparables #2

and #3, along with board of review comparable #3 as they differ from the subject in age, dwelling size and/or lack a garage.

The Board finds the best evidence of assessment equity to be the five remaining comparables submitted by the board of review. These comparables are relatively similar to the subject in location, dwelling size, condition and age, though three of the comparables lack finished basements and none of the comparables have an inground swimming pool which are both features of the subject. The comparables have improvement assessments that range from \$117,078 to \$134,513 or from \$46.17 to \$51.74 per square foot of living area. The subject's improvement assessment of \$79,105 or \$31.29 per square foot of living area falls well below the range established by the best comparables in this record, suggesting the subject property is under assessed. 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 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:

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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