



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

APPELLANT: Betsey Pinkert
DOCKET NO.: 18-02284.001-R-1
PARCEL NO.: 16-25-404-012

The parties of record before the Property Tax Appeal Board are Betsey Pinkert, 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: \$282,138
IMPR.: \$300,505
TOTAL: \$582,643

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 brick single-family dwelling with 6,527 square feet of living area. The dwelling was constructed in 1922 and features a basement with finished area, central air-conditioning, three fireplaces and a 780-square foot garage. The dwelling is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located from .21 of a mile to 1.03 miles from the subject, all of which have the same neighborhood code as the subject. The comparables consist of two-story brick single-family dwellings that range in size from 5,216 to 5,793 square feet of living area. The dwellings were built from 1937 to 1941 and have effective ages ranging from 1943 to 1957. Each of the dwellings has a basement with finished area, central air-conditioning, two to four fireplaces, and an attached garage ranging in size from

420 to 740 square feet of building area. Comparable #1 has an inground swimming pool. The comparables have improvement assessments ranging from \$166,318 to \$209,257 or from \$28.71 to \$39.94 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 total assessment for the subject of \$582,643. The subject property has an improvement assessment of \$300,505 or \$46.04 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, all of which have the same neighborhood code as the subject. The comparables are located from .109 of a mile to 1.108 miles from the subject and consist of two-story brick or stucco single-family dwellings built from 1910 to 1939 with effective ages ranging from 1937 to 1975. The dwellings range in size from 5,912 to 6,432 square feet of living area. Features of the homes include a basement, three of which have finished area, central air-conditioning, two to five fireplaces, and a garage containing 441 to 1,058 square feet of building area. Comparable #4 also features a second structure that was built in 1937 and consists of 673-square foot detached garage and an additional 648 square feet of living area. Comparables #1 and #2 each have an inground swimming pool. The comparables have improvement assessments ranging from \$271,069 to \$363,006 or from \$44.13 to \$57.73 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties presented data on seven suggested comparables for the Board's consideration, none of which are particularly similar to the subject and none of which are similar to the subject in age. The appellants' comparables are each smaller dwellings when compared to the subject. Board of review comparable #1 has a much larger garage than the subject property and board of review comparable #4 features a second structure that consists of a detached garage with living area, dissimilar to the subject.

The Board finds that the remaining two comparables, while having varying degrees of similarity to the subject, were the best comparables submitted in this record, despite their differences in effective age when compared to the subject. These comparables had improvement assessments of \$322,989 and \$341,323 or \$53.73 and \$57.73 per square foot of living area, respectively. The subject's improvement assessment of \$300,505 or \$46.04 per square foot of living area is lower than that of the best comparables in the record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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 no reduction in the subject's 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: 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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