



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

APPELLANT: John & Pamela Redfield
DOCKET NO.: 19-03296.001-R-1
PARCEL NO.: 16-25-105-037

The parties of record before the Property Tax Appeal Board are John & Pamela Redfield, the appellants, by attorney Brianna Golan, of Golan Christie Taglia, LLP 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: \$125,530
IMPR.: \$96,438
TOTAL: \$221,968

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2019 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 tri-level, single-family dwelling of wood-siding exterior construction with 2,110 square feet of living area. The dwelling was built in 1966 and is approximately 53 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, and garage containing 460 square feet of building area. The property has a 17,989-square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellants appeared by attorney Brianna Golan at the virtual hearing convened before the Property Tax Appeal Board on the Webex platform claiming inequity in assessment with regard to the improvement as the basis of the appeal. In support of this argument, the appellants' counsel summarized the evidence in support of their claim consisting of information on four comparable properties located in the same assessment neighborhood code as the subject property. The comparables are improved with tri-level, single-family dwellings that ranged in

size from 1,767 to 2,354 square feet of living area. The comparables ranged in age from 60 to 99 years old. Three comparables have an unfinished basement, and each comparable has central air conditioning, one or two fireplaces, and a garage containing either 506 or 1,437 square feet of building area. The comparables had improvement assessments ranging from \$53,904 to \$97,328 or from \$22.90 to \$42.99 per square foot of living area. The appellants also submitted information sheets extracted from what appears to be the township assessor's website which contained photographs and additional data about the subject and the comparable properties. Appellant's counsel pointed out the similarities of the comparable properties to the subject and contended that based on the comparable properties, the subject's improvement is inequitably assessed.

Upon questioning by the administrative law judge, appellants' counsel confirmed that comparable #2 does not have a basement, and comparable #4 is 99 years old. Based on the evidence submitted, the appellants' counsel requested a reduction in the subject's improvement assessment to \$73,090 or \$34.64 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 \$221,968. The subject has an improvement assessment of \$96,438 or \$45.71 per square foot of living area.

The board of review appeared before the Property Tax Appeal Board on the Webex platform represented by board of review member, Jack Perry. In support of the subject's improvement assessment, Perry summarized the board of review evidence consisting of information on four equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with tri-level, single-family dwellings that ranged in size from 1,781 to 2,498 square feet of living area and were built in either 1957 or 1960 with comparable #4 having an effective age of 1976. Each comparable has a basement, two with finished area; each comparable also has central air conditioning, one or two fireplaces, and a garage containing 506 square feet of building area. The comparables had improvement assessments ranging from \$83,317 to \$112,680 or from \$45.11 to \$52.04 per square foot of living area.

Based on the above summation narrative and evidence submitted, the board of review requested a confirmation of the subject's improvement assessment.

Conclusion of Law

The taxpayers contend assessment inequity regarding the improvement 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 appellants did not meet this burden of proof and no reduction in the subject's improvement assessment is warranted.

The Board finds the parties submitted a total of eight assessment equity comparables for the Board's consideration which present varying degrees of similarity to the subject property. The Board gave less weight to appellants' comparables #2 and #4, along with board of review comparables #2, #3, and #4 based on lacking a basement feature, having a significantly larger garage and/or having significantly larger or smaller dwelling size relative to the subject dwelling.

The Board finds the best evidence of assessment equity to be appellants' comparables #1 and #3, along with board of review comparable #1. These three comparables are extremely similar to the subject in terms of location, design, age, foundation, dwelling size, garage size, and most features. However, board of review comparable #1 has a 420-square foot finished basement area unlike the subject's unfinished basement. These three most similar comparables in the record have improvement assessments ranging from \$73,931 to \$99,274 or from \$33.71 to \$48.36 per square foot of living area. The subject's improvement assessment of \$96,438 or \$45.71 per square foot of living area falls within the range established by the most similar comparables in this record both in terms of overall improvement assessment and on a per square foot basis.

Based on the evidence in this record, and after considering necessary adjustments to the comparables for some differences from the subject, the Board finds that the appellants have not demonstrated by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, no reduction in the subject's improvement assessment is warranted on the basis of inequity in assessment.

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: October 19, 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

John & Pamela Redfield, by attorney:
Donald T. Rubin
Golan Christie Taglia, LLP
70 West Madison Street
Suite 1500
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085