

FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT:	Holly Klasinski
DOCKET NO .:	19-03679.001-R-1
PARCEL NO .:	16-29-308-014

The parties of record before the Property Tax Appeal Board are Holly Klasinski, 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 <u>No Change</u> 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:	\$48,819
IMPR.:	\$123,924
TOTAL:	\$172,743

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 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 two-story dwelling of wood siding exterior construction with 1,872 square feet of living area. The dwelling was constructed in 1952 with an effective age of 1978. Features of the home include a full unfinished basement and a detached garage with 637 square feet of building area. The property has a 9,226 square foot site and is located in Deerfield, West Deerfield 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 four suggested equity comparables located within the same assessment neighborhood as the subject property. The comparables are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 2,149 to 2,742 square feet of living area. The dwellings were built from 1949 to 1970. The comparables have either a full or partial basement with one comparable having a finished area. Each comparable has central air conditioning, three comparables have one fireplace and each comparable has an attached or detached garage ranging in size from 440 to 480 square feet of building area. The comparables have improvement assessments that range from \$128,682 to \$160,748 or from \$55.90 to \$61.60 per square foot of living area. Based on this evidence, the

appellant requested the subject's improvement assessment be reduced to \$110,448 or \$59.00 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 \$172,743. The subject property has an improvement assessment of \$123,924 or \$66.20 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted the subject's property record card and a grid analysis of four suggested equity comparables located within the same assessment neighborhood as the subject property. The board of review comparable #4 is the same as appellants comparable #2. The comparables are improved with either one-story or two-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 1,938 to 2,149 square feet of living area. The dwellings were built from 1949 to 1955.¹ The comparables have either a full or partial unfinished basements. Three comparables have central air conditioning, and two comparables have one fireplace. Each comparable has either an attached or detached garage ranging in size from 410 to 576 square feet of building area. The comparables have improvement assessments ranging from \$110,170 to \$144,955 or from \$56.85 to \$70.23 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 submitted seven suggested comparables for the Board's consideration with one common comparable. The Board gave less weight to the appellant's comparables #1, #3, and #4 for these comparables are larger in dwelling size when compared to the subject. The Board gave less weight to the board of review comparable #2 based on the difference in design when compared to the subject.

The Board finds the best evidence of assessment equity are the appellants comparable #2 along with board of review comparables #1, #3, and #4. These comparables have varying degrees of similarity when compared to the subject. These comparables have improvement assessments ranging from \$128,682 to \$144,955 or from \$59.88 to \$70.23 per square foot of living area. The subject's improvement assessment of \$123,924 or \$66.20 per square foot of living area falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the

¹ Comparable #1 was built in 1955 and has an effective age of 1978, comparable #3 was built in 1955 and has an effective age of 1976, and comparable #4 was built in 1949 and has an effective age of 1969.

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:

April 19, 2022

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 <u>PETITION AND</u> <u>EVIDENCE</u> 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

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COUNTY

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