



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

APPELLANT: Marisa Mann
DOCKET NO.: 19-03680.001-R-1
PARCEL NO.: 16-07-305-006

The parties of record before the Property Tax Appeal Board are Marisa Mann, 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: \$103,699
IMPR.: \$232,642
TOTAL: \$336,341

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 brick and wood siding exterior construction containing 4,331 square feet of living area. The dwelling was built in 1994 and is approximately 25 years old. Features of the home include a partial basement with recreation room, central air conditioning, two fireplaces, and a 748-square foot garage. The property is situated on an 21,420-square foot site and is located in Lake Forest, 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 equity comparables located within the same neighborhood code as assigned by the local assessor to the subject property. The properties are improved with two-story dwellings of brick exterior construction ranging in size from 3,893 to 4,554 square feet of living area. The dwellings range

in age from 26 to 30 years old. Each home features a basement with finished area, central air-conditioning, one to three fireplaces, and a garage ranging in size from 660 to 768 square feet of building area. The comparables have improvement assessments ranging from \$177,014 to \$207,437 or from \$41.32 to \$48.33 per square foot of living area. The appellant also submitted photographs of the subject and the comparable properties, along with a brief prepared by appellant's counsel. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$195,544 or \$45.15 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 \$336,341. The subject property has an improvement assessment of \$232,642 or \$53.72 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five assessment equity comparables located within the same neighborhood code as assigned by the local assessor to the subject property. The comparables are improved with two-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 4,330 to 4,368 square feet of living area. The dwellings were constructed from 1989 to 1995. Four comparables feature a full or partial basement with three being partially finished, and one comparable was built on a concrete slab foundation. The homes each feature central air-conditioning, one to three fireplaces, and a garage ranging in size from 658 to 951 square feet of building area. The properties have improvement assessments ranging from \$235,801 to \$281,352 or from \$54.14 to \$64.41 per square foot of living area. The board of review also submitted copies of the property record cards for the subject.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends 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 appellant 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 nine assessment equity comparables for the Board's consideration which present varying degrees of similarity to the subject property. The Board gave less weight to appellant's comparable #2 based on its significantly smaller dwelling size relative to the subject. The Board also gave less weight to the board of review comparables #1 and #4 based on its unfinished basement, dissimilar to the subject's recreation room, and having a concrete slab foundation, dissimilar to the subject's basement feature, respectively.

The Board finds the best evidence of assessment equity to be the remaining comparables submitted by the parties which were generally similar to the subject in location, design, dwelling

size, age, and most features. These most similar comparables in the record have improvement assessments ranging from \$188,177 to \$281,352 or from \$41.32 to \$64.41 per square foot of living area. The subject's improvement assessment of \$232,642 or \$53.72 per square foot of living area falls well 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 appellant has 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.

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: November 16, 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

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