



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

APPELLANT: Marcia Jacobs
DOCKET NO.: 19-03739.001-R-1
PARCEL NO.: 16-20-202-010

The parties of record before the Property Tax Appeal Board are Marcia Jacobs, 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 ***a reduction*** 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: \$114,329
IMPR.: \$147,264
TOTAL: \$261,593

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 with 4,602 square feet of living area. The dwelling was constructed in 1977 and is approximately 42 years old. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 744 square foot garage. The property also has a 900 square foot inground swimming pool and a pool house with 160 square feet of building area.¹ The property has a 40,854 square foot site and is located in Highland Park, West Deerfield Township, Lake County.²

¹ The Board finds the best description of the subject property is found in its property record card provided by the board of review that disclosed the subject property has both an inground swimming pool and a pool house, which were not reported by the appellant.

² The Board finds the only description of the subject's site size was provided by the appellant.

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 assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 4,300 to 4,753 square feet of living area. The dwellings range in age from 30 to 48 years old. The appellant reported that one comparable has a concrete slab foundation and three comparables have full basements, two of which have finished area. Each comparable has a central air conditioning, a fireplace and a garage that ranges in size from 670 to 891 square feet of building area. The comparables have improvement assessments that range from \$128,980 to \$140,646 or from \$29.45 to \$30.00 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$136,679 or \$29.70 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 \$311,570. The subject property has an improvement assessment of \$197,241 or \$42.86 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located within the same assessment neighborhood code as the subject property. Board of review comparable #1 is the same property as the appellant's comparable #3. The comparables are improved with two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 4,512 to 4,662 square feet of living area. The dwellings were built from 1968 to 1986. Comparables #1, #2 and #3 have effective ages of 1979, 1977 and 1981, respectively. The board of review reported that each comparable has a full or partial basement, one of which has a recreation room. Each comparable has central air conditioning, one or two fireplaces and a garage that ranges in size from 670 to 1,044 square feet of building area. One comparable has a tennis court and four comparables each have an inground swimming pool.³ The comparables have improvement assessments that range from \$133,806 to \$285,221 or from \$29.66 to \$61.55 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of eight suggested equity comparables for the Board's consideration, as one comparable was common to both parties. The Board gives less weight to board of review comparable #4 as its improvement assessment of \$61.55 per square foot of living area appears to

³ The board of review reported that its comparable #1/appellant's comparable #3 has an inground swimming pool, which was unrefuted by the appellant.

be an outlier when comparing it to the other comparables in the record. The Board finds the parties' remaining comparables are relatively similar to the subject in location, dwelling size, design and age. However, six of the seven remaining comparables have basements, unlike the subject's concrete slab foundation. Furthermore, two of the comparables lack an inground swimming pool and none of the comparables have a pool house, both features of the subject. Nevertheless, the comparables have improvement assessments that range from \$128,980 to \$158,744 or from \$29.45 to \$34.05 per square foot of living area. The subject's improvement assessment of \$197,241 or \$42.86 per square foot of living area falls above the range established by the best comparables in the record. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is excessive. Therefore, based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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 21, 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

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