



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

APPELLANT: Daniel & Judith Cantwell
DOCKET NO.: 19-03777.001-R-1
PARCEL NO.: 13-02-407-008

The parties of record before the Property Tax Appeal Board are Daniel & Judith Cantwell, the appellants, 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: \$38,542
IMPR.: \$174,323
TOTAL: \$212,865

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 two-story dwelling of brick exterior construction with 3,892 square feet of living area. The dwelling was constructed in 1981 and is approximately 38 years old. Features of the home include a full unfinished basement, central air conditioning, three fireplaces and an 891 square foot garage. The property has an approximately 56,530 square foot site and is located in Tower Lakes, Cuba Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants 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 wood siding exterior construction ranging in size from 3,204 to 4,488 square feet of living area. The dwellings range in age from 37 to 51 years old. The comparables each have a full or partial basement that is unfinished, central air

conditioning, one to four fireplaces and a garage that ranges in size from 504 to 832 square feet of building area. The comparables have improvement assessments that range from \$113,592 to \$192,352 or from \$35.45 to \$42.86 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$152,177 or \$39.10 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 \$212,865. The subject property has an improvement assessment of \$174,323 or \$44.79 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 located within the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings of wood siding or wood siding and brick exterior construction ranging in size from 3,663 to 4,114 square feet of living area. The dwellings were built from 1978 to 1987. Comparable #2 has an effective age of 1986. The comparables each have a full basement, three of which have recreation rooms and two have walkout designs. Each comparable has central air conditioning, one to four fireplaces and a garage that ranges in size from 731 to 912 square feet of building area. One comparable has a metal utility shed and one comparable has a gazebo. The comparables have improvement assessments that range from \$180,630 to \$234,880 or from \$48.89 to \$57.09 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 taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight suggested equity comparables for the Board's consideration. The Board gives less weight to appellants' comparables #1, #2 and #4 due to differences from the subject in dwelling size. Furthermore, the appellants' comparable #1 is older in age when compared to the subject dwelling. The Board finds the best evidence of assessment equity to be the parties' remaining comparables, which are similar to the subject in location, dwelling size, design, age and some features. The Board finds the appellants' comparable #3 has a considerably smaller basement size and a smaller garage when compared to the subject, suggesting upward adjustments for these features would be necessary to make this comparable more equivalent to the subject. The Board finds that three of the board of review comparables have basement recreation rooms, one comparable has a metal utility shed and one comparable has a gazebo, unlike the subject, suggesting downward adjustments for these features would be necessary to make these comparables more equivalent to the subject. The comparables have improvement assessments ranging from \$154,318 to \$234,880 from \$39.96 to \$57.09 per square foot of living area. The subject's improvement assessment of \$174,323 or \$44.79 per square foot of living area falls within the range established by the best comparables in the record. After

considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the 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: 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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