



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

APPELLANT: Mary Gruenes
DOCKET NO.: 19-03780.001-R-1
PARCEL NO.: 16-09-206-006

The parties of record before the Property Tax Appeal Board are Mary Gruenes, 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: \$91,266
IMPR.: \$105,952
TOTAL: \$197,218

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 2,580 square feet of living area. The dwelling was constructed in 1965 and is 54 years old. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 480 square foot garage. The property has a 20,000 square foot site and is located in Lake Forest, 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 three 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 2,216 to 2,715 square feet of living area. The dwellings are 53 or 57 years old. The appellant reported that one comparable has a partial basement that is unfinished and two

comparables each have a concrete slab foundation. Each comparable has central air conditioning, one or two fireplaces and a garage that ranges in size from 462 to 528 square feet of building area. The comparables have improvement assessments that range from \$90,074 to \$112,519 or from \$40.65 to \$41.44 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$105,952 or \$41.07 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 \$206,078. The subject property has an improvement assessment of \$114,812 or \$44.50 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on ten equity comparables located within the same assessment neighborhood as the subject property.¹ The comparables are improved with two-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 2,404 to 2,928 square feet of living area. The dwellings were built from 1960 to 1977. The board of review reported that each comparable has a full or partial basement, four of which have recreation rooms. Nine comparables have central air conditioning, and each comparable has one to three fireplaces and a garage that ranges in size from 483 to 585 square feet of building area. Comparable #3 has an inground swimming pool. The comparables have improvement assessments that range from \$117,732 to \$149,257 or from \$47.55 to \$53.06 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 13 suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #3 and the comparables submitted by the board of review as each has a basement, unlike the subject's concrete slab foundation. Furthermore, board of review comparable #1 is newer in age than the subject dwelling and board of review comparable #3 has an inground swimming pool, unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #2, which are relatively similar to the subject in location, dwelling size, design, age and features. These comparables have improvement assessments of \$90,074 and \$97,939 or \$40.65 and \$41.15 per square foot of living area, respectively. The subject's improvement assessment of \$114,812 or \$44.50 per square foot of living area falls above the improvement assessments of the

¹ The Property Tax Appeal Board has renumbered the board of review's second set of five comparables as #6 through #10 for ease of reference.

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 commensurate with the appellant's request 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:

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

AGENCY

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