



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

APPELLANT: Sunset Realty
DOCKET NO.: 19-03862.001-R-1
PARCEL NO.: 16-23-317-032

The parties of record before the Property Tax Appeal Board are Sunset Realty, 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: \$27,141
IMPR.: \$42,344
TOTAL: \$69,485

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 1,264 square feet of living area. The dwelling was constructed in 1913 or is approximately 106 years old. Features of the home include an unfinished basement, a fireplace, and a 324 square foot garage. The property has a 4,408 square foot site and is located in Highland Park, Moraine 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 six equity comparables located within the same neighborhood code and within 1,914 feet from the subject. The comparables are described as two-story dwellings of wood siding or brick exterior construction ranging in size from 1,547 to 2,504 square feet of living area. The dwellings range in age from 94 to 102 years old. The comparables have basements with one having finished area.

Four comparables have central air conditioning. One comparable has a fireplace. Each comparable has a garage ranging in size from 216 to 480 square feet of building area. The comparables have improvement assessments ranging from \$51,083 to \$69,584 or from \$27.79 to \$33.02 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,622. The subject property has an improvement assessment of \$46,481 or \$36.77 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 neighborhood code and within 1,933 feet from the subject. The comparables are described as two-story dwellings of stucco, wood siding, brick, or brick and wood siding exterior construction ranging in size from 1,174 to 1,518 square feet of living area. The dwellings were constructed from 1925 to 1958. The comparables have basements, one of which has a recreation room. Two comparables have central air conditioning. One comparable has two fireplaces. Four comparables each have a garage ranging in size from 210 to 551 square feet of building area. The comparables have improvement assessments ranging from \$40,469 to \$63,010 or from \$31.00 to \$43.57 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 appellant 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 parties submitted eleven equity comparables for the Board's consideration. The Board gave less weight to appellant's comparables #1 through 5 which have larger dwelling sizes when compared to the subject. The Board also gave less weight to board of review comparables #2 and #3 due to differences in age when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 and board of review comparables #1, #4 and #5 which are relatively similar to the subject in location, age, dwelling size and some features. These comparables have improvement assessments ranging from \$33.02 to \$34.75 per square foot of living area. Most weight was given to board of review comparable #1 which is most similar to the subject in location and dwelling size. The subject's improvement assessment of \$36.77 per square foot of living area falls above the range on a per square foot basis established by the best comparables in the record. Therefore, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement was inequitably assessed and a reduction in the subject's improvement 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: 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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COUNTY

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