



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

APPELLANT: Phyllis Remer
DOCKET NO.: 19-03910.001-R-1
PARCEL NO.: 16-16-204-006

The parties of record before the Property Tax Appeal Board are Phyllis Remer, 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: \$56,320
IMPR.: \$161,040
TOTAL: \$217,360

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 3,355 square feet of living area. The dwelling was constructed in 1985 and is approximately 34 years old. Features of the home include a partial basement with finished area, central air conditioning, one fireplace, 2½ bathrooms, and an attached three-car garage with 800 square feet of building area. The property has a 13,011 square foot site and is located in Highland Park, 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 three equity comparables improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 3,116 to 3,601 square feet of living area. The dwellings are 35 or 41 years old. Each property has a full or partial basement with two having finished area, central air

conditioning, one or two fireplaces, 2½ or 3½ bathrooms, and an attached garage ranging in size from 400 to 612 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties are reported to have improvement assessments ranging from \$93,332 to \$158,781 or from \$29.95 to \$44.09 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$128,720.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$221,945. The subject property has an improvement assessment of \$165,625 or \$49.37 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 improved with two-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 2,865 to 3,601 square feet of living area. The dwellings were built in 1978 or 1984. Each comparable has a full or partial basement with four having finished area, central air conditioning, one or two fireplaces, 2 or 3 full bathrooms as well as 1 or 2 half bathrooms, and an attached garage ranging in size from 400 to 638 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties are reported to have improvement assessments ranging from \$93,491 to \$159,051 or from \$30.00 to \$48.85 per square foot of living area. Board of review comparables #1 through #3 are the same comparables as appellant's comparables #2, #1 and #3, respectively; however, the board of review reported different assessments for the subject property and the common comparables in its analysis.

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 five comparables to support their respective positions with three comparables being common to both parties. The first issue the Board must address is the differing assessments of the subject property and the three common comparables as reported by the parties in their respective grid analyses. The grid analysis provided by the board of review has a higher assessment for both the subject property and the common comparables. The Board finds the board of review misreported the 2019 assessment of the subject property when comparing the assessment on the notice of final decision to the assessment in its grid. The assessment of the subject property as reported in the board of review grid analysis is higher than the assessment as reflected in the final decision by a factor of 1.0017031. Applying this factor (1.0017031) to the 2019 assessments of the common comparables as reported by the appellant equates to the assessments of the same properties as reported by the board of review. It appears to this Board that the board of review incorrectly reported the 2019 assessments of the

comparables in its grid analysis by a factor of 1.0017031. Therefore, this Board has accordingly adjusted the board of review comparables by the factor of 1.0017031 resulting in improvement assessments ranging from \$29.95 to \$48.77 per square foot of living area for the 2019 tax year.

Of the five comparables submitted by the parties, the Board gives less weight to board of review comparable #4 due to differences from the subject dwelling in size. The Board finds the four remaining comparables are relatively similar to the subject in dwelling size, however, each comparable has a smaller garage than the subject property suggesting that upward adjustments would be needed to make the homes more equivalent to the subject. Additionally, appellant's comparable #3/board of review comparable #3 has an unfinished basement whereas the subject has finished basement area, again suggesting that an upward adjustment would be needed to make the home more equivalent to the subject. These comparables have improvement assessments that range from \$93,332 to \$158,781 or from \$29.95 to \$47.25 per square foot of living area. The subject's improvement assessment of \$165,625 or \$49.37 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds, after considering the differences in features between the comparables and the subject property, 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Phyllis Remer, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085