



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

APPELLANT: Courtney Hollowell
DOCKET NO.: 19-03920.001-R-1
PARCEL NO.: 16-24-308-006

The parties of record before the Property Tax Appeal Board are Courtney Hollowell, 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 **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: \$120,417
IMPR.: \$181,582
TOTAL: \$301,999

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 stucco exterior construction with 4,220 square feet of living area. The dwelling was constructed in 1923 and is approximately 96 years old. Features of the home include a full basement that is partially finished, central air conditioning, two fireplaces, and an attached garage with 592 square feet of building area. The property has a 13,869 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 four equity comparables improved with two-story dwellings of stucco, brick or wood siding exterior construction ranging in size from 3,300 to 5,354 square feet of living area. The dwellings range in age from 89 to 129 years old. Three comparables have unfinished full basements and one

comparable has a slab foundation. Three comparables have central air conditioning, each property has one to four fireplaces, and three comparables have an attached garage ranging in size from 440 to 698 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$132,007 to \$212,029 or from \$38.20 to \$40.00 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$164,791.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$301,999. The subject property has an improvement assessment of \$181,582 or \$43.03 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 or wood siding exterior construction ranging in size from 3,599 to 4,663 square feet of living area. The dwellings were built from 1918 to 1942. Board of review comparables #1 and #3 through #5 have effective dates of construction of 1935, 1951, 1975 and 1957, respectively. Each comparable has a full basement with a recreation room, central air conditioning, and one or two fireplaces. Four comparables have an attached garage ranging in size from 374 to 814 square feet of building area. Comparable #2 also has an additional detached garage with 616 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$147,748 to \$279,984 or from \$34.85 to \$60.04 per square foot of living area.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine comparables to support their respective positions. The Board gives less weight to appellant's comparables #2 through #4 due to differences in size from the subject dwelling and the fact that comparable #3 has a slab foundation which is inferior to the subject's full basement. The Board finds the best comparables to be appellant's comparable #1 and the board of review comparables as these properties have dwellings most similar to the subject dwelling in size. The Board finds that appellant's comparable #1 would require an upward adjustment as it lacks central air conditioning, a feature the subject dwelling has. The Board finds that board of review comparable #1 would require an upward adjustment because it lacks a garage, a feature the subject has. Conversely, the Board finds that board of review comparable #2 would require a downward adjustment because it has an additional detached garage the subject does not have. The comparables have improvement assessments that range from \$147,748 to \$279,984 or from \$34.85 to \$60.04 per square foot of living area. The subject has an improvement assessment of \$181,582 or \$43.03 per square foot of living area, which falls

within the range established by the best comparables in this record. After considering the differing features between the subject dwelling and the best comparables, the Board finds a reduction in the 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:

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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