



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

APPELLANT: Linda Ransom
DOCKET NO.: 19-03921.001-R-1
PARCEL NO.: 16-10-101-035

The parties of record before the Property Tax Appeal Board are Linda Ransom, 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: \$102,120
IMPR.: \$166,347
TOTAL: \$268,467

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 is improved with a two-story dwelling of brick and wood siding exterior construction with 3,072 square feet of living area. The dwelling was built in 1963 and is approximate 56 years old. Features of the home include a full basement that is partially finished, central air conditioning, two fireplaces, and an attached garage with 552 square feet of building area. The property has a site with approximately 46,000 square feet of land area and is located in Lake Forest, 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 2,352 to 3,011 square feet of living area. The dwellings range in age from 55 to 79 years old. Each comparable has a basement with two having finished area.

Each comparable has central air conditioning, one or two fireplaces and an attached garage ranging in size from 400 to 483 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$112,676 to \$149,746 or from \$44.97 to \$51.00 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$148,684.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$268,467. The subject property has an improvement assessment of \$166,347 or \$54.15 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 brick and wood siding exterior construction ranging in size from 2,660 to 3,193 square feet of living area. The dwellings were built from 1965 to 1967. Board of review comparables #1, #2 and #5 have effective dates of construction of 1974, 1992 and 1981, respectively. Each comparable has a full basement with a recreation room, central air conditioning, one to three fireplaces, and an attached garage ranging in size from 483 to 600 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$172,723 to \$198,725 or from \$57.67 to \$67.29 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 #1 through #3 due to differences from the subject dwelling in age, size, and/or lack of finished basement area. Appellant's comparable #4 is similar to the subject in age, size and most features with the exception it has an unfinished basement whereas the subject has a partial finished basement, suggesting an upward adjustment would be needed to make the comparable more equivalent to the subject property. The Board finds the best comparables to be the board of review comparables as these properties have dwellings that are similar to the subject dwelling in most respects. The board of review comparables have improvement assessments that range from \$172,723 to \$198,725 or from \$57.67 to \$67.29 per square foot of living area. The subject has an improvement assessment of \$166,347 or \$54.15 per square foot of living area, which falls below the range established by the best comparables in this record. Based on this record the Board finds the appellant 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:

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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