



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

APPELLANT: James Champlin
DOCKET NO.: 19-03924.001-R-1
PARCEL NO.: 16-22-414-015

The parties of record before the Property Tax Appeal Board are James Champlin, 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: \$50,251
IMPR.: \$59,455
TOTAL: \$109,706

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 raised ranch style single family dwelling of brick and wood siding exterior construction with 1,265 square feet of above ground living area. The dwelling was built in 1980 and is approximately 39 years old. Features of the home include a lower level with 1,118 square feet of finished area and an attached garage with 294 square feet of building area. The property has a 13,250 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 tri-level style dwellings of brick exterior construction ranging in size from 1,171 to 1,670 square feet of above ground living area. The dwellings range in age from 53 to 59 years old. Each comparable has a lower level with finished area and an attached or

detached garage ranging in size from 240 to 572 square feet of building area. These properties have improvement assessments ranging from \$43,986 to \$54,648 or from \$30.63 to \$38.06 per square foot of above ground living area. The appellant requested the subject's improvement assessment be reduced to \$44,875.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$109,706. The subject property has an improvement assessment of \$59,455 or \$47.00 per square foot of above ground living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with two raised ranch style dwellings and three tri-level style dwellings of wood siding, brick or brick and wood siding exterior construction ranging in size from 1,046 to 1,228 square feet of above ground living area. The dwellings were built from 1961 to 1977. Each comparable has a finished lower level, four comparables have central air conditioning, and four comparables have an attached or detached garage ranging in size from 440 to 525 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$48,810 to \$55,832 or from \$44.30 to \$47.12 per square foot of above ground 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 and #2 due to differences from the subject dwelling in size. The remaining comparables submitted by the parties are similar to the subject in above ground living area, however, only two of the comparables are similar to the subject's raised ranch style, the others being tri-level dwellings. Furthermore, appellant's comparables #3 and #4 as well as board of review comparables #1 and #2 are significantly older than the subject dwelling, which would require upward adjustments to make them more equivalent to the subject property. Board of review comparables #1, #2, #4 and #5 each have central air conditioning, a feature the subject dwelling does not have, suggesting that a downward adjustment would be needed to make the comparables more equivalent to the subject property. These seven comparables have improvement assessments ranging from \$43,986 to \$55,832 or from \$37.56 to \$47.12 per square foot of above ground living area. The subject has an improvement assessment of \$59,455 or \$47.00 per square foot of above ground living area, which falls above the overall range established by the best comparables in this record but within the range on a per square foot basis, which appears justified when considering the subject's younger age and differing style in relation to these properties. 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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