



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

APPELLANT: Joan Cortesi
DOCKET NO.: 19-03986.001-R-1 through 19-03986.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Joan Cortesi, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-03986.001-R-1	16-08-208-001	74,000	231,555	\$305,555
19-03986.002-R-1	16-08-208-002	24,667	0	\$24,667

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 composed of two parcels with one parcel being improved with a two-story dwelling of wood siding exterior construction containing 4,919 square feet of living area. The dwelling was built in 1968 and is approximately 51 years old. Features of the property include a partial basement with a 1,006 square foot recreation room, central air conditioning, one fireplace, 4½ bathrooms, an attached garage with 494 square feet of building area and an inground swimming pool. The property has approximately 30,000 square feet of land area and is located in Lake Forest, 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 four equity comparables improved with two-story dwellings of wood siding or brick exterior construction ranging in size from 3,158 to 4,553 square feet of living area. The dwellings are 31 or 33 years

old. Each comparable has an unfinished full basement, central air conditioning, and 2½ bathrooms. Three comparables have one fireplace and an attached garage ranging in size from 480 to 786 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$109,832 to \$209,121 or from \$33.59 to \$45.93 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$208,196.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total combined assessment for the subject property of \$330,222. The subject property has an improvement assessment of \$231,555 or \$47.07 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 wood siding or brick exterior construction ranging in size from 3,858 to 4,553 square feet of living area. The dwellings were built from 1985 to 1989. The board of review reported the subject property has an effective year built of 1984. Each comparable an unfinished full or partial basement, central air conditioning, one fireplace, two full bathrooms and one or two ½ bathrooms, and an attached garage ranging in size from 506 to 786 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$186,749 to \$209,121 or from \$45.65 to \$49.78 per square foot of living area. Board of review comparables #2 and #5 are the same properties as appellant's comparables #2 and #4, respectively.

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 seven comparables to support their respective positions with two properties being common to both parties. The Board gives less weight to the appellant's comparables #1 and #3 and board of review comparable #3 as the dwellings are not as similar in size to the subject dwelling as are the remaining comparables provided by the parties. The Board finds the best comparables to be appellant's comparables #2 and #4 as well as board of review comparables #1, #2, #4 and #5, which includes the two common properties, as these properties are more similar to the subject dwelling in size, albeit each is smaller than the subject dwelling. The Board finds, however, these comparables are inferior to the subject as each property has an unfinished basement while the subject has finished basement area, fewer bathrooms than the subject dwelling, and no swimming pool whereas the subject has a swimming pool, suggesting upward adjustments to the comparables would be appropriate to make them more equivalent to the subject property. These comparables have improvement assessments that range from \$186,749 to \$209,121 or from \$45.65 to \$48.70 per square foot of living area. The subject has

an improvement assessment of \$231,555 or \$47.07 per square foot of living area, which falls above the overall range but within the range established by the best comparables in this record on a per square foot basis. The subject's overall higher improvement assessment is justified based on its larger dwelling size relative to the best comparables. 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

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

APPELLANT

Joan Cortesi, 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