



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

APPELLANT: Gwendolen Adler
DOCKET NO.: 19-04459.001-R-1
PARCEL NO.: 16-25-104-018

The parties of record before the Property Tax Appeal Board are Gwendolen Adler, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher 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: \$106,752
IMPR.: \$215,190
TOTAL: \$321,942

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 exterior construction with 3,832 square feet of living area. The dwelling was constructed in 1924 and has a reported effective age of 1955. Features of the home include a basement with a recreation room, central air conditioning, four full-baths, two half-baths, three fireplaces and a 400 square foot garage.¹ The property has a 22,290 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 three equity

¹ The appellant provided two grid analyses that depicts conflicting data regarding basement finish of the subject dwelling. The Board finds the best description of the subject's basement is found in its property record card provided by the board of review which disclosed the subject's basement has a 1,309 square foot recreation room.

comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with 2-story or 2.5-story dwellings of brick or wood siding exterior construction ranging in size from 4,240 to 4,855 square feet of living area. The dwellings were built from 1920 to 1924 with comparables #2 and #3 having reported effective ages of 1947 and 1944, respectively. Each comparable has a basement, central air conditioning, from three to six full-baths, one or two half-baths, one to three fireplaces and either one or two garages that ranges in size from 374 to 484 square feet of building area.² The comparables have improvement assessments that range from \$147,748 to \$192,857 or from \$34.85 to \$39.72 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$145,654 or \$38.01 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$321,942. The subject property has an improvement assessment of \$215,190 or \$56.16 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings of brick or stone and wood siding exterior construction ranging in size from 3,553 to 4,574 square feet of living area. The dwellings were built from 1918 to 1940 and have reported effective ages that range from 1935 to 1951. Each comparable has a basement with a recreation room, central air conditioning, three or four full-baths, one or two half-baths and either two or five fireplaces. Three comparables each have a garage that ranges in size from 393 to 814 square feet of building area. The comparables have improvement assessments that range from \$171,121 to \$236,971 or from \$44.26 to \$56.11 per square foot of living area.

As part of its submission, the board of review provided a building permit issued by the City of Highland Park on August 21, 2018 for interior remodeling to the subject dwelling at a cost of \$200,000. The permit disclosed that it was for an extension until January 19, 2019. The board of review asserted that the subject dwelling had major remodeling following its January 2016 purchase.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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

² The appellant provided two separate grid analyses with information on the same three comparables, however these analyses have conflicting data regarding the basement finish of the comparables, as one grid depicts each comparable with an unfinished basement, while the second grid depicts each comparable with basement recreation room. Additionally, one grid depicts appellant's comparable #1 as having a 374 square foot attached garage, while the second grid depicts this property as having a 374 square foot attached garage, as well as a detached garage with 616 square feet of building area.

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 record contains a total of seven suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables due to the appellant's comparable #1 having an older age than the subject and appellant's comparables #2 and #3 having larger dwelling sizes than the subject. The Board gives reduced weight to board of review comparable #3 due to its larger dwelling size and lack of a garage, when compared to the subject. The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #4, which are relatively similar to the subject in location, dwelling size and design. However, the Board finds each comparable dwelling has an older effective age than the subject, as well as fewer bathrooms and a smaller basement and recreation room, when compared to the subject. The comparables have improvement assessments that range from \$171,121 to \$201,947 or from \$44.26 to \$56.11 per square foot of living area. The subject's improvement assessment of \$215,190 or \$56.16 per square foot of living area falls within the overall improvement assessment range established by the best comparables in the record, but slightly above the range on a square foot basis which appears to be justified given its newer effective age and superior features. After considering adjustments to the comparables for differences when compared to the subject, 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 warranted

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: January 18, 2022



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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