



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

APPELLANT: Marilyn Lyons
DOCKET NO.: 19-05972.001-R-1
PARCEL NO.: 16-26-104-018

The parties of record before the Property Tax Appeal Board are Marilyn Lyons, 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: \$84,001
IMPR.: \$91,133
TOTAL: \$175,134

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 one-story dwelling of brick exterior construction with 2,726 square feet of living area. The dwelling was constructed in 1964 and is approximately 55 years old. Features of the home include an unfinished partial basement and a partial crawl space foundation, central air conditioning and a 506 square foot attached garage.¹ The property has a 12,790 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 located from .11 to .21 of a mile from the subject property and within the same

¹ The Board finds the best description of the foundation of the subject dwelling is found in the subject's property record card provided by the board of review, which contains a schematic diagram depicting the subject dwelling with an 897 square foot basement and a 1,829 square foot crawl space foundation.

assessment neighborhood code as the subject. The comparables are improved with one-story dwellings of stucco or wood siding exterior construction ranging in size from 2,116 to 2,778 square feet of living area. The dwellings range in age from 58 to 69 years old. Each comparable has either a crawl space or concrete slab foundation and central air conditioning. Three comparables each have a fireplace. The appellant reported the garage of comparable #1 as none/506 and that the three remaining comparables each have an attached garage that ranges in size from 378 to 483 square feet of building area. The comparables have improvement assessments that range from \$61,866 to \$80,546 or from \$27.36 to \$29.39 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$78,358 or \$28.74 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 \$175,134. The subject property has an improvement assessment of \$91,133 or \$33.43 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 located from .24 of a mile to 1.04 miles from the subject property and within the same assessment neighborhood code as the subject. The comparables are improved with one-story dwellings of brick, brick and stucco or brick and wood siding exterior construction ranging in size from 2,610 to 2,786 square feet of living area. The dwellings were built from 1954 to 1965 with comparables #1 and #3 having reported effective ages of 1964 and 1991, respectively. The board of review reported that each comparable has a basement with a recreation room, one of which has a walk out design. The comparables each have central air conditioning, one or two fireplaces and an attached garage that ranges in size from 480 to 840 square feet of building area. Comparable #2 has an inground swimming pool. The comparables have improvement assessments that range from \$95,283 to \$153,327 or from \$36.48 to \$56.03 per square foot of living area. 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 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 nine suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which differ from the subject in foundation type, dwelling size and/or age. Furthermore, the appellant's comparable #1 reportedly does not have a garage like the subject. The Board gives reduced weight to board of review comparable #1 due to its distant location being more than 1 mile away from the subject, board of review comparable #2 as it has an inground swimming pool, unlike the subject and board of review comparable #3 due to its considerably newer effective age of 1991 when compared to the subject's effective age of 1964.

The Board finds the best evidence of assessment equity to be board of review comparables #4 and #5. These two properties are similar to the subject in location, dwelling size, design, age and some features, except each dwelling has a recreation room, unlike the subject, suggesting a downward adjustment would be required to make these comparables more equivalent to the subject. The comparables have improvement assessments of \$95,283 and \$131,507 or \$36.48 and \$48.78 per square foot of living area. The subject's improvement assessment of \$91,133 or \$33.43 per square foot of living area is below the two best comparables in the record which appears to be justified considering its lack of a basement recreation room. Based on this record and 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 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:

February 15, 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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