



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

APPELLANT: Margaret Boland  
DOCKET NO.: 19-05993.001-R-1  
PARCEL NO.: 16-36-124-003

The parties of record before the Property Tax Appeal Board are Margaret Boland, 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 ***a reduction*** 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:** \$51,028  
**IMPR.:** \$75,705  
**TOTAL:** \$126,733

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 1.75-story dwelling of brick exterior construction with 1,470 square feet of living area.<sup>1</sup> The dwelling was constructed in 1942 and is approximately 77 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 396 square foot garage. The property has a site with approximately 6,500 square feet of land area 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 comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with 1.5-story or 1.8-story dwellings of brick or stucco exterior

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<sup>1</sup> The Board finds the best description of the subject dwelling's story height is found in the property record card provided by the board of review, which contained a schematic diagram and dimensions of the dwelling.

construction ranging in size from 2,153 to 2,768 square feet of living area. The dwellings are 91 or 95 years old. The appellant reported that one comparable has a crawl space foundation and two comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, a fireplace and a garage that ranges in size from 338 to 441 square feet of building area. The comparables have improvement assessments that range from \$89,326 to \$131,927 or from \$39.45 to \$47.66 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$63,827 or \$43.42 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 \$129,700. The subject property has an improvement assessment of \$78,672 or \$53.52 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 1.5-story dwellings of brick or wood siding exterior construction ranging in size from 1,275 to 1,464 square feet of living area. The dwellings were built from 1946 to 1985 with comparables #2 and #4 having effective ages of 1953 and 1969, respectively. The comparables each have a basement, three of which have recreation rooms. Each comparable has central air conditioning and a garage that ranges in size from 144 to 528 square feet of building area. Three comparables each have a fireplace. The comparables have improvement assessments that range from \$68,772 to \$84,172 or from \$53.44 to \$57.49 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 based upon the record evidence that a reduction in the subject's assessment is 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 their significantly larger dwelling sizes and/or crawl space foundation when compared to the subject. The Board gives reduced weight to board of review comparable #1 as the dwelling is 43 years newer than the subject dwelling.

The Board finds the best evidence of assessment equity to be comparables #2, #3 and #4 submitted by the board of review, which are similar to the subject in location and dwelling size. However, the Board finds all of the comparables are superior to the subject in age and each has a basement recreation room, unlike the subject. The comparables have improvement assessments that range from \$68,772 to \$76,374 or from \$53.44 to \$53.94 per square foot of living area. The subject's improvement assessment of \$78,672 or \$53.52 per square foot of living area falls slightly above the range established by the best comparables in the record on overall

improvement assessment but within the range on a square foot basis. However, after considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is excessive. Therefore, based on this record, the Board finds a reduction in the subject's assessment is 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:

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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