



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

APPELLANT: Rosemary Hrabe
DOCKET NO.: 19-05998.001-R-1
PARCEL NO.: 16-36-110-012

The parties of record before the Property Tax Appeal Board are Rosemary Hrabe, 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: \$67,236
IMPR.: \$64,790
TOTAL: \$132,026

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 1.5-story dwelling of brick exterior construction with 1,656 square feet of living area. The dwelling was constructed in 1940 and is 79 years old. Features of the home include a basement and a 360 square foot garage. The property has an approximately 7,800 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal; no dispute was raised concerning the land assessment. In support of this argument the appellant submitted information on four equity comparables improved with 1.5-story homes of brick or wood siding exterior construction ranging in size from 1,696 to 2,391 square feet of living area. The dwellings were built from 1921 to 1938 and are from 81 to 98 years old. The homes each have a basement and a fireplace. Two of the comparables each have a garage with 216 or 240 square feet of building area. The comparables are located from 0.21 to 0.28 of a mile

from the subject property and within the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$56,958 to \$77,126 or from \$32.26 to \$33.71 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$55,103 or \$33.28 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 \$132,026. The subject property has an improvement assessment of \$64,790 or \$39.12 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 1.5-story homes of brick, stucco, wood siding, or brick and wood siding exterior construction and ranging in size from 1,538 to 1,865 square feet of living area. The dwellings were built from 1927 to 1951 and four of the comparables have effective ages ranging from 1949 to 1965. The comparables each have a basement and three of the homes have basements with finished area. The homes each have central air conditioning and one or two fireplaces. Four of the comparables each have a garage ranging in size from 216 to 400 square feet of building area. The comparables are located from 0.16 to 0.39 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$64,390 to \$95,839 or from \$41.44 to \$62.31 per square foot of living area. Based upon this evidence, the board of review requested confirmation of the subject property's assessment.

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 record did not support a reduction in the subject's assessment.

As an initial matter, the Board notes the principle of the economies of scale which generally provides that if all other things are equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases.

The record contains a total of nine comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, and #4 and the board of review's comparables #3 and #5, which each have a much larger home than the subject dwelling. Furthermore, the Board gives less weight to the appellant's comparable #3, due to its lack of a garage which the subject features. The Board gives less weight to the board of review's comparable #1, which has a home with an effective age of 1958 compared to the subject dwelling's age of 1940.

The Board finds the best evidence of assessment equity to be the board of review's comparables #2 and #4, which are similar to the subject in dwelling size, location, and some features. These

comparables have improvement assessments of \$64,390 and \$74,775 or \$41.44 and \$44.09 per square foot of living area, respectively. The subject's improvement assessment of \$64,790 or \$39.12 per square foot of living area is bracketed by the best comparables in terms of total improvement assessment and falls below the best comparables on a per square foot basis. Based on the foregoing, and after considering appropriate adjustments to the best comparables for differences, the Board finds the record 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

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

APPELLANT

Rosemary Hrabe, 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