



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

APPELLANT: Harold and Jennifer Wallin
DOCKET NO.: 19-06019.001-R-1
PARCEL NO.: 16-19-302-005

The parties of record before the Property Tax Appeal Board are Harold and Jennifer Wallin, the appellants, 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: \$90,675
IMPR.: \$134,046
TOTAL: \$224,721

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2-story dwelling of brick exterior construction with 3,042 square feet of living area. The dwelling was constructed in 1977 and is approximately 42 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 573 square foot garage. The property has an approximately 50,093 square foot or 1.15 acre site and is located in Riverwoods, West Deerfield Township, Lake County.

The appellants contend 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 appellants submitted information on four equity comparables improved with 1.8-story to 2-story homes of brick or wood siding exterior construction and ranging in size from 2,751 to 3,977 square feet of living area. The dwellings are from 40 to 59 years old. The homes each have a basement, central air conditioning, one or two fireplaces, and a garage ranging in size

from 525 to 648 square feet of building area. The comparables are located from 0.17 to 0.33 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 \$103,049 to \$163,319 or from \$37.46 to \$41.07 per square foot of living area. Based upon this evidence, the appellants requested the subject property's improvement assessment be reduced to \$121,816 or \$40.04 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 \$224,721. The subject property has an improvement assessment of \$134,046 or \$44.07 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 2-story homes of brick, wood siding, or brick and wood siding exterior construction ranging in size from 2,732 to 3,180 square feet of living area. The dwellings were built from 1972 to 1983. The homes each have a basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 460 to 910 square feet of building area. Comparable #4 has an inground pool. The comparables are located from 0.19 to 0.97 of a mile from the subject property and within the same neighborhood assessment code as the subject property. The comparables have improvement assessments ranging from \$125,772 to \$147,413 or from \$44.04 to \$49.07 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 appellants contend 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 appellants 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 comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #1, #3, and #4 and the board of review's comparable #1, which each have a much larger or smaller home than the subject dwelling. The Board gives less weight to the board of review's comparable #4, due to its inground pool which the subject does not feature.

The Board finds the best evidence of assessment equity to be the appellants' comparable #2 and the board of review's comparables #2, #3, and #5, which are relatively similar to the subject in dwelling size, location, and most features. These comparables have improvement assessments that range from \$130,168 to \$147,413 or from \$40.77 to \$49.07 per square foot of living area. The subject's improvement assessment of \$134,046 or \$44.07 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences, the Board finds the appellants 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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