



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

APPELLANT: William Bodle
DOCKET NO.: 19-06082.001-R-1
PARCEL NO.: 16-26-216-001

The parties of record before the Property Tax Appeal Board are William Bodle, 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: \$74,913
IMPR.: \$61,580
TOTAL: \$136,493

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 wood siding exterior construction with 2,021 square feet of living area. The dwelling was built in 1913 and is approximately 106 years old. Features of the property include a full unfinished basement, one fireplace and a detached garage with 540 square feet of building area. The property has a site with approximately 10,000 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 four equity comparables improved with 2-story or 2.5-story dwellings of wood siding exterior construction ranging in size from 2,035 to 2,520 square feet of living area. The homes range in age from 94 to 107 years old. Each comparable has an unfinished full basement, one fireplace, and a detached garage ranging in size from 264 to 484 square feet of building area. The comparables

have the same assessment neighborhood code as the subject property and are located from 432 to 2,039 feet from the subject property. The comparables have improvement assessments ranging from \$61,999 to \$77,113 or from \$29.73 to \$30.60 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$60,933.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$141,900. The subject property has an improvement assessment of \$66,987 or \$33.15 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 two-story dwellings of stucco, wood siding, or brick exterior construction ranging in size from 1,761 to 2,320 square feet of living area. The homes were built from 1920 to 1940. Comparables #1 and #2 have effective dates of construction of 1952 and 1960, respectively. Each comparable has a full basement with four having recreation rooms, central air conditioning, and one fireplace. Three comparables have an attached or detached garage ranging in size from 276 to 650 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from 307 to 1,609 feet from the subject property. The comparables have improvement assessments ranging from \$78,039 to \$97,280 or from \$41.89 to \$44.32 per square foot of living area.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains nine comparables submitted by the parties to support their respective positions. The Board gives less weight to the board of review comparables as each comparable has central air conditioning and four have finished basement area, features the subject property does not have. The Board gives most weight to the appellant's comparables as these properties are more similar to the subject dwelling in features than are the board of review comparables. Three of the appellant's comparables have dwellings that are larger than the subject home with comparable #3 being most similar to the subject in size. The appellant's comparables have improvement assessments that range from \$61,999 to \$77,113 or from \$29.73 to \$30.60 per square foot of living area with the comparable most similar to the subject in size having an improvement assessment of \$30.47 per square foot of living area. The subject's improvement assessment of \$66,987 or \$33.15 per square foot of living area falls above the range established by the best comparables in this record on a per square foot basis. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: March 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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COUNTY

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