



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

APPELLANT: Barbara Goldsen
DOCKET NO.: 19-06237.001-R-1
PARCEL NO.: 16-31-112-002

The parties of record before the Property Tax Appeal Board are Barbara Goldsen, 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: \$78,319
IMPR.: \$155,558
TOTAL: \$233,877

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 2,819 square feet of living area. The dwelling was built in 1995 and is approximately 24 years old. Features of the home include a partial basement with 1,770 square feet finished as a recreation room, central air conditioning, one fireplace and an attached garage with 500 square feet of building area. The property has a 12,902 square foot site and is located in Riverwoods, West Deerfield 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 two-story dwellings of wood siding exterior construction with either 2,721 or 2,819 square feet of living area. The homes are from 23 to 25 years old. Two comparables have slab foundations and two comparables have partial basements with 657 and

898 square feet of finished area, respectively. Each comparable has central air conditioning, and an attached garage with either 500 or 528 square feet of building area. Two comparables each have one fireplace. The comparables have the same assessment neighborhood code as the subject property and are located within 650 feet from the subject property. The comparables have improvement assessments ranging from \$113,329 to \$148,414 or from \$41.65 to \$52.65 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$133,832.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$233,877. The subject property has an improvement assessment of \$155,558 or \$55.18 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 improved with two-story dwellings of wood siding exterior construction with either 2,819 or 2,991 square feet of living area. The homes were built from 1994 to 1998. Each comparable has a full or partial basement with one being partially finished with a recreation room, central air conditioning, and an attached garage with either 500 or 646 square feet of building area. Two comparables each have one fireplace. The comparables have the same assessment neighborhood code as the subject property and are located from 650 to 1,519 feet from the subject property. The comparables have improvement assessments ranging from \$148,414 to \$157,027 or from \$50.62 to \$52.65 per square foot of living area. Board of review comparable #1 is the same property as appellant's comparable #4.

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 seven comparables submitted by the parties to support their respective positions with one comparable being common to both parties. The comparables are all relatively similar to the subject in location, age and style. The Board gives less weight to appellant's comparables #1 and #2 due to their slab foundations which are inferior to the subject's partial basement with finished area. The Board gives most weight to the appellant's comparables #3 and #4 as well as the board of review comparables, which includes and the common comparable. Appellant's comparables #3 and #4 as well as board of review comparables #1 and #4 each lack a fireplace, suggesting an upward adjustment would be appropriate to make them more equivalent to the subject dwelling which has one fireplace. Appellant's comparables #3 and #4 as well as board of review comparable #1 have less finished basement area than the subject suggesting upward adjustments would be appropriate. Board of review comparables #2 through #3 have smaller basements and no finished basement area suggesting upward adjustments would be appropriate to make these more equivalent to the subject property. These comparables have

improvement assessments that range from \$137,783 to \$157,027 or from \$48.88 to \$52.65 per square foot of living area. The subject's improvement assessment of \$155,558 or \$55.18 per square foot of living area falls within the overall range but above the range established by the best comparables in this record on a per square foot basis but is supported given the subject's larger basement with more finished basement area than each comparable and fireplace that some comparables do not have. Based on this record 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: 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

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

APPELLANT

Barbara Goldsen, 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