



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

APPELLANT: Carolyn Buerger  
DOCKET NO.: 19-06259.001-R-1  
PARCEL NO.: 16-36-210-042

The parties of record before the Property Tax Appeal Board are Carolyn Buerger, 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:** \$107,049  
**IMPR.:** \$84,846  
**TOTAL:** \$191,895

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 2-story dwelling of wood siding exterior construction with 1,800 square feet of living area. The dwelling was constructed in 1937 and is approximately 82 years old. Features of the home include a basement with a 986 square foot recreation room, central air conditioning, two fireplaces, three full baths and a 400 square foot garage. The property has a 19,440<sup>1</sup> square foot site of which 8,086 is reported to be excess land 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 located from 503 to 1,943 feet from the subject property and within the same

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<sup>1</sup> The Board finds the best description of the subject's site size is found in the subject's property record card provided by the board of review.

assessment neighborhood code as the subject. The comparables are improved with 2-story or 2.5-story dwellings of brick or wood siding exterior construction ranging in size from 2,288 to 2,969 square feet of living area. The dwellings range in age from 90 to 96 years old. The appellant reported that each comparable has an unfinished basement, central air conditioning, two or three full baths, one half bath and a garage ranging in size from 209 to 483 square feet of building area. Three comparables each have a fireplace. The comparables have improvement assessments that range from \$82,657 to \$106,427 or from \$35.85 to \$36.47 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$65,043 or \$36.14 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 \$191,895. The subject property has an improvement assessment of \$84,846 or \$47.14 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 located from 397 to 2,606 feet from the subject property and within the same assessment neighborhood code as the subject. The comparables are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 1,740 to 2,064 square feet of living area. The dwellings were built from 1920 to 1941 with the oldest comparable having a reported effective age 1951. The comparables each have a basement, three of which have recreation rooms ranging in size from 538 to 765 square feet. Each comparable has a fireplace and either one or two full baths, four of which also have a half bath. Four comparables have central air conditioning and a garage ranging in size from 200 to 420 square feet of building area. The comparables have improvement assessments that range from \$53,643 to \$87,346 or from \$30.83 to \$48.80 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 the appellant 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 suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables due to their larger dwelling sizes when compared to the subject. The Board has given reduced weight to board of review comparables #1 and #5 due to differences from the subject in age.

The Board finds the best evidence of assessment equity to be board of review comparables #2, #3 and #4, which are similar to the subject in location, dwelling size, design and age. However, the Board finds all of the comparables are inferior to the subject for various reasons, such as one comparable has no basement recreation room, two comparables have smaller basement recreation rooms, one comparable has fewer bathrooms, two comparables have smaller garages

and each comparable has fewer fireplaces when compared to the subject. The comparables have improvement assessments that range from \$75,801 to \$87,346 or from \$41.56 to \$43.19 per square foot of living area. The subject's improvement assessment of \$84,846 or \$47.14 per square foot of living area falls within the range established by the best comparables in the record in terms of overall improvement assessment but above the range on a square foot basis, which appears to be logical given its superior features. Therefore, based on this record and after considering adjustments to the comparables for differences when compared to the subject, 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:

April 19, 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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