



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

APPELLANT: Bobbie Gordon
DOCKET NO.: 19-06264.001-R-1
PARCEL NO.: 16-28-403-008

The parties of record before the Property Tax Appeal Board are Bobbie Gordon, 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: \$73,242
IMPR.: \$69,323
TOTAL: \$142,565

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 one-story dwelling of wood siding exterior construction with 2,368 square feet of living area. The dwelling was constructed in 1955 and is approximately 64 years old. Features of the home include a basement finished with a recreation room, central air conditioning, one full bath, a fireplace and a 600 square foot garage. The property has a 14,800 square foot site and is located in Highland Park, 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 with the same assessment neighborhood code as the subject and located from 107 to 1,153 feet from the subject property. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 1,460 to 2,412 square feet of living area. The dwellings range in age from 60 to 93 years old. The appellant reported in the

basement area of the grid analysis that one comparable has a concrete slab foundation, one comparable has a full unfinished basement and two comparables have either 1710/slab or 795/slab unfinished basement area. Each comparable has either two or three full baths and a garage ranging in size from 240 to 600 square feet of building area. Two comparables have central air conditioning and three comparables each have a fireplace. The comparables have improvement assessments that range from \$42,424 to \$73,537 or from \$27.88 to \$30.49 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$69,323 or \$29.27 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 \$147,834. The subject property has an improvement assessment of \$74,592 or \$31.50 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables with the same assessment neighborhood code as the subject and located from 249 to 1,145 feet from the subject property. The comparables are improved with one-story dwellings of wood siding exterior construction ranging in size from 2,248 to 2,524 square feet of living area. The dwellings were built from 1955 to 1979. The board of review reported that one comparable has a concrete slab foundation and two comparables have basements, one of which is finished with a recreation room. The comparables each have central air conditioning, two or three full baths, a fireplace and a garage with 440 to 523 square feet of building area. Comparable #1 also has one half bath. The comparables have improvement assessments that range from \$64,379 to \$80,281 or from \$28.64 to \$34.50 per square foot of living area.

The board of review noted the subject has one full bathroom with three fixtures and is assessed higher than comparable #1 and comparable #3 has no basement and is assessed higher than the subject.

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 a reduction in the subject's assessment is warranted based upon on the record evidence.

The record contains a total of seven suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2 and #3 due to their considerably smaller dwelling sizes and/or older age when compared to the subject dwelling. The Board gives reduced weight to board of review comparable #3 due to its newer age when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4 and the board of review's comparables #1 and #2, which are most similar to the subject in dwelling size, design, age and some features. However, the Board finds all of the comparables have a superior number of bathrooms with either two, two and one-half or three bathrooms when compared to the subject's one full bathroom. These three comparables have improvement assessments ranging from \$64,379 to \$79,269 or from \$28.64 to \$31.41 per square foot of living area. The subject's improvement assessment of \$74,592 or \$31.50 per square foot of living area falls within the range established by the best comparables in this record in terms of overall improvement assessment but slightly above the range on a square foot basis, which appears to be excessive due to the fact that it only has one bathroom. Therefore, based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is warranted.

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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