



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

APPELLANT: Eric Daugherty
DOCKET NO.: 19-06285.001-R-1
PARCEL NO.: 16-27-309-023

The parties of record before the Property Tax Appeal Board are Eric Daugherty, 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: \$50,824
IMPR.: \$170,445
TOTAL: \$221,269

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 brick and stone exterior construction with 3,099 square feet of living area. The dwelling was constructed in 2006. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a 666 square foot garage.¹ The property has 12,229 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables. The comparables are located from 0.13 to 0.38 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The

¹ The parties differ regarding the subject's garage size. The Board finds the best evidence of the subject's garage size is found in the subject's property record card presented by the board of review.

comparables are improved with two-story homes of brick, dryvit, or stucco exterior construction ranging in size from 2,824 to 5,615 square feet of living area. The dwellings are from 15 to 69 years old. Three comparables each have a basement, two of which have finished area, and one comparable has a crawl-space foundation. Each home has central air conditioning. Three of the comparables each have one or two fireplaces and three of the comparables each have a garage ranging in size from 534 to 851 square feet of building area. The comparables have improvement assessments ranging from \$141,872 to \$272,295 or from \$48.49 to \$52.72 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$156,220 or \$50.41 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 \$227,761. The subject property has an improvement assessment of \$176,937 or \$57.09 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 where comparables #2, #3, and #5 are the same properties as the appellant's comparables #3, #2, and #4, respectively. The comparables are located from 0.13 to 0.38 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The comparables are improved with two-story homes of brick, stucco, or wood siding exterior construction ranging in size from 2,596 to 4,600 square feet of living area. The dwellings were built from 1996 to 2006. Each home has a basement, four of which each have a recreation room, and central air conditioning. Four of the homes each have one or two fireplaces and four of the comparables each have a garage ranging in size from 400 to 681 square feet of building area. The comparables have improvement assessments ranging from \$141,872 to \$203,919 or from \$44.33 to \$56.46 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 appellant 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 a total of six equity comparables, with three common comparables, for the Board's consideration. The Board gives less weight to the appellant's comparable #1 and the appellant's comparable #4/board of review's comparable #5, due to differences from the subject in dwelling size and/or age. The Board gives less weight to the appellant's comparable #3/board of review's comparable #2, which does not have a garage compared to the subject's 666 square foot garage.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2/board of review's comparable #3 and the board of review's comparables #1 and #4, which are relatively similar to the subject in dwelling size, age, location and some features. These most similar comparables have improvement assessments ranging from \$141,872 to \$168,837 or from \$49.64 to \$56.46 per square foot of living area. The subject's improvement assessment of \$176,937 or \$57.09 per square foot of living area falls above 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 from the subject, the Board finds the appellant did demonstrate 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:

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

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

APPELLANT

Eric Daugherty, 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