



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

APPELLANT: Joan Kale
DOCKET NO.: 19-06396.001-R-1
PARCEL NO.: 12-17-401-092

The parties of record before the Property Tax Appeal Board are Joan Kale, 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: \$ 98,260
IMPR.: \$126,210
TOTAL: \$224,470

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 or ranch-style dwelling of frame exterior construction with 1,837 square feet of living area. The dwelling was constructed in 1984. Features of the home include a partial basement, central air conditioning, a fireplace and a 572 square foot garage. The property has an approximately 28,810 square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement; no dispute was raised concerning the land assessment. In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject. The comparables consist of one-story or ranch-style dwellings of frame exterior construction that were built in either 1982 or 1985. The homes range in size from 2,141 to 2,215 square feet of living area and feature finished partial

basements, central air conditioning, a fireplace and a garage ranging in size from 528 to 740 square feet of building area. The comparables have improvement assessments ranging from \$124,359 to \$132,128 or from \$58.08 to \$60.69 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$109,053 or \$59.36 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 \$224,470. The subject property has an improvement assessment of \$126,210 or \$68.70 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 board of review comparable #5 is the same property as appellant's comparable #4. The properties are each located in the same assessment neighborhood code as the subject. The comparables consist of one-story or ranch-style dwellings of brick, frame or stone and frame exterior construction that were built from 1979 to 1986. The homes range in size from 2,177 to 2,678 square feet of living area. Each dwelling has a full or partial basement, three of which have recreation rooms, central air conditioning, one to three fireplaces and an attached garage ranging in size from 506 to 740 square feet of building area. The comparables have improvement assessments ranging from \$130,531 to \$179,337 or from \$52.80 to \$68.76 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 parties submitted a total of eight comparables, with one common property presented, that have varying degrees of similarity to the subject. Due to the substantially larger dwelling sizes, the Board has given reduced weight to board of review comparables #1 through #4.

The Board finds the best evidence of assessment equity to be the appellant's comparables along with board of review comparable #5, which is the common property. These comparables have improvement assessments ranging from \$124,359 to \$132,128 or from \$58.08 to \$60.69 per square foot of living area. The subject's improvement assessment of \$126,210 or \$68.70 per square foot of living area falls within the range established by the best comparables in this record in terms of overall improvement assessment and above the range on a per-square-foot basis which appears to be logical given that the subject is smaller than each of these best equity comparables in the record. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size

of a property decreases, the per unit value increases. Therefore, the subject's somewhat higher assessment on a per-square-foot basis appears to comport with typical valuation theory. 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

Joan Kale, 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