



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

APPELLANT: Barbara Kinsella
DOCKET NO.: 19-06400.001-R-1
PARCEL NO.: 12-20-114-001

The parties of record before the Property Tax Appeal Board are Barbara Kinsella, 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: \$78,073
IMPR.: \$130,215
TOTAL: \$208,288

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 wood siding exterior construction with 2,864 square feet of living area. The dwelling was constructed in 1962 and has a reported effective age of 1969. Features of the home include a partial basement with a recreation room, central air conditioning, three fireplaces and a 441 square foot garage. The property has an approximately 10,770 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 two-story dwellings of brick or frame exterior construction that were either 34 or 57 years old. The homes range in

size from 2,092 to 3,453 square feet of living area and feature partial basements, two of which have finished area, central air conditioning, one or two fireplaces and a garage of either 441 or 462 square feet of building area. The comparables have improvement assessments ranging from \$53,938 to \$136,635 or from \$25.78 to \$41.05 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$103,032 or \$35.97 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 \$208,288. The subject property has an improvement assessment of \$130,215 or \$45.47 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 in the same assessment neighborhood code as the subject. The comparables consist of either 1.7-story or 2-story dwellings of brick, frame or brick and frame exterior construction that were built from 1966 to 1977, three of which have reported effective ages of either 1974 or 1975. The homes range in size from 2,735 to 3,000 square feet of living area. Each dwelling has a full or partial basement, three of which have recreation rooms, central air conditioning, one or two fireplaces and an attached garage ranging in size from 462 to 594 square feet of building area. The comparables have improvement assessments ranging from \$130,753 to \$157,681 or from \$47.69 to \$53.82 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 nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #2 due to substantial differences in dwelling size and/or age of these homes when compared to the subject. The Board has given reduced weight to board of review comparables #3 due to its different story height as compared to the subject and the other comparables in the record.

The Board finds the best evidence of assessment equity to be appellant's comparables ##3 and #4 along with board of review comparables #1, #2, #4 and #5. These six properties are similar to the subject in location, age, size, foundation and/or features when compared to the subject property. These comparables have improvement assessments ranging from \$111,979 to \$149,351 or from \$37.50 to \$49.78 per square foot of living area. The subject's improvement assessment of \$130,215 or \$45.47 per square foot of living area falls within the range established

by the best comparables in this record both in terms of overall improvement assessment and on a per square foot basis. Based on this record and after considering appropriate adjustments for differences to the best comparables 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: 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

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