



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

APPELLANT: CND Property Management LLC
DOCKET NO.: 19-06414.001-R-1
PARCEL NO.: 07-30-210-007

The parties of record before the Property Tax Appeal Board are CND Property Management LLC, 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: \$ 6,626
IMPR.: \$20,011
TOTAL: \$26,637

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 frame exterior construction with 1,056 square feet of living area. The dwelling was constructed in 1926 and is 93 years old. Features of the home include a partial basement and a detached 336 square foot garage. The property has an approximately 5,750 square foot site and is located in Grayslake, Warren Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. 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 dwellings of frame exterior construction that range in age from 84 to 96 years old. The homes range in size from 1,024 to 1,342 square feet of living area. Two of the comparables have partial basements and two dwellings have crawl-space foundations.

Comparable #4 has central air conditioning. The garage information indicates three dwellings have garages ranging in size from 242 to 360 square feet of building area and comparable #1 is reported as "none/336" in the garage/carport data. The comparables have improvement assessments ranging from \$16,428 to \$26,037 or from \$16.04 to \$21.95 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$20,011 or \$18.95 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 \$31,610. The subject property has an improvement assessment of \$24,984 or \$23.66 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 subject's assessment neighborhood code but depicting tax year 2020 assessments of the subject and the comparable properties. As this is a tax year 2019 appeal, the Property Tax Appeal Board finds this data to be irrelevant in response to this appeal and, as such, the data will not be further analyzed. Based upon the foregoing submission, 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of nine comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #3 and #4 as these dwellings have inferior crawl-space foundations as compared to the subject's partial basement foundation. The Board has not considered the 2020 improvement assessments of the board of review comparables which are not responsive to this 2019 tax year appeal.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 which are similar to the subject in location, age, design, size, foundation and some other features. These comparables have improvement assessments of \$16,428 and \$19,692 or of \$16.04 and \$18.51 per square foot of living area. The subject's improvement assessment of \$24,984 or \$23.66 per square foot of living area falls above the best comparables in this record. Based on this record, 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 commensurate with the appellant's request 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

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COUNTY

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