



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

APPELLANT: Jane Alfe
DOCKET NO.: 19-06481.001-R-1
PARCEL NO.: 15-12-404-007

The parties of record before the Property Tax Appeal Board are Jane Alfe, 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: \$97,165
IMPR.: \$151,081
TOTAL: \$248,246

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 is improved with a one-story dwelling of brick exterior construction containing 2,674 square feet of living area. The dwelling was constructed in 1965 and is approximately 54 years old. The dwelling has an effective construction date of 1981. Features of the home include a partial basement with an 859 square foot recreation room, central air conditioning, two fireplaces and an attached garage with 484 square feet of building area. The property has site with approximately 35,280 square feet of land area and is located in Lake Forest, Vernon 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 improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 2,813 to 3,112 square feet of living area. The dwellings range in age from

49 to 63 years old. It appears that each comparable has a partial basement with one having finished area. Each property has central air conditioning, one or two fireplaces, and an attached garage ranging in size from 460 to 648 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .07 to .34 of a mile from the subject property. The improvement assessments on these properties range from \$146,887 to \$171,594 or from \$52.22 to \$57.29 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$146,668.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$270,607. The subject property has an improvement assessment of \$173,442 or \$64.86 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 improved with one-story dwellings of brick or wood siding and brick exterior construction ranging in size from 2,289 to 2,995 square feet of living area. The homes were built from 1950 to 1970. Comparables #3 and #5 have effective construction dates of 1971 and 1977, respectively. Four comparables have basements with two having recreation rooms. Four comparables have central air conditioning, each property has one to three fireplaces, and each property has an attached or detached garage ranging in size from 484 to 756 square feet of building area. Two comparables have inground swimming pools. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .03 to .28 of a mile from the subject property. The improvement assessments on these properties range from \$114,542 to \$200,353 or from \$48.58 to \$76.35 per square foot of living area. Board of review comparable #5 is the same property as appellant's comparable #4.

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 record contains eight comparables submitted by the parties with one property being a common comparable. The Board gives less weight to board of review comparable #1 as this property has a swimming pool and significantly more finished basement area than the subject dwelling. Additionally, the assessment on board of review comparable #1 appears to be an outlier in relation to the other comparables submitted by the parties. The Board gives less weight to board of review comparable #4 as this property has a crawl space foundation while the subject has a partial basement with finished area. The Board gives most weight to the appellant's comparables and board of review comparables #2, #3 and #5, recognizing that board of review comparable #3 has an inground swimming pool. These comparables have improvement assessments that range from \$139,441 to \$178,912 or from \$52.22 to \$60.92 per square foot of living area. The subject's improvement assessment of \$173,442 or \$64.86 per square foot of

living area falls above the range established by the best comparables in this record on a per square foot basis. Based on this record the Board finds the appellant demonstrated 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

Jane Alfe, 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