



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

APPELLANT: Catherine Harrison
DOCKET NO.: 19-06549.001-R-1
PARCEL NO.: 16-34-201-013

The parties of record before the Property Tax Appeal Board are Catherine Harrison, 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: \$55,867
IMPR.: \$86,710
TOTAL: \$142,577

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 2,237 square feet of living area. The dwelling was constructed in 1962 and is approximately 57 years old and has a reported effective age of 1964. Features of the home include a full basement with finished area, central air conditioning, one fireplace and an attached garage with 504 square feet of building area. The property has a site with approximately 13,020 square feet¹ of land area and is located in Highland Park, Moraine 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 three suggested equity comparables located within 0.46 of a mile from the subject and within the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of stucco, brick, or wood siding exterior construction that range in size from 2,043 to 2,496 square feet of living area. The dwellings range from 77 to 90 years old. Each comparable has a full unfinished

¹ The Board finds the best description of the subject's property size is found in the property record card provided by the board of review.

basement with one having finished area, one fireplace and an attached garage ranging in size from 220 to 440 square feet of building area. Two comparables have central air conditioning. The comparables have improvement assessments that range from \$65,483 to \$81,747 or from \$31.97 to \$33.28 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$73,149 or \$32.70 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 \$142,577. The subject property has an improvement assessment of \$86,710 or \$38.76 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five suggested equity comparables located within 1 mile from the subject and within the same assessment neighborhood as the subject property. The comparables are improved with two-story dwellings of brick or brick and wood siding exterior construction that range in size from 2,384 to 2,514 square feet of living area. The dwellings were built from 1955 to 1976 with comparables #1, #2, and #3 reporting to have effective ages of 1975, 1966, and 1992, respectively. Each comparable has a full basement with three having finished area, central air conditioning, and either an attached garage or detached garage ranging in size from 400 to 792 square feet of building area. Three comparables have either one or two fireplaces. The comparables have improvement assessments ranging from \$93,982 to \$119,834 or from \$39.24 to \$50.27 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 eight suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #1 for the lack of central air conditioning when compared to the subject. The Board gave less weight to the appellant's comparable #2 along with the board of review comparables #2 and #4 for lack of finished basement area when compared to the subject.

The Board finds the best evidence of assessment equity are the appellant comparable #3 along with the board of review comparables #1, #3, and #5 as these comparables are similar when compared to the subject in location, design, dwelling size, and most features. These comparables have improvement assessments ranging from \$67,989 to \$119,834 or from \$33.28 to \$50.27 per square foot of living area. The subject's improvement assessment of \$86,710 or \$38.76 per square foot of living area, falls within the range established by the most similar assessment comparables contained in the record. 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 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:

September 20, 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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