



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

APPELLANT: Linda Cascarano  
DOCKET NO.: 19-07343.001-R-1  
PARCEL NO.: 11-14-301-023

The parties of record before the Property Tax Appeal Board are Linda Cascarano, 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:** \$71,106  
**IMPR.:** \$163,215  
**TOTAL:** \$234,321

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 two-story dwelling of brick construction containing 4,030 square feet of living area. The dwelling was constructed in 1979 and is approximately 40 years old. Features of the home include an unfinished full basement, central air conditioning, two fireplaces and an attached garage with 1,121 square feet of building area. The property has a site with approximately 102,800 square feet of land area and is located in Green Oaks, Libertyville 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 two-story dwellings of brick exterior construction ranging in size from 3,173 to 4,555 square feet of living area. The dwellings range in age from 40 to 47 years old. Each comparable has an unfinished full basement, one or two fireplaces and an attached

garage ranging in size from 525 to 912 square feet of building area. Three comparables have central air conditioning and comparable #2 is also described as having a detached garage. The comparables have the same assessment neighborhood code as the subject property and are located from .17 to .42 of one mile from the subject property. The improvement assessments on these properties range from \$117,362 to \$169,540 or from \$34.88 to \$37.52 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$149,311.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$241,672. The subject property has an improvement assessment of \$170,566 or \$42.32 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a uniformity grid analysis containing information on four equity comparables improved with two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 4,256 to 4,749 square feet of living area. The dwellings were built from 1977 to 1983 with comparables #2 and #3 having effective ages of 1985 and 1993, respectively. Each comparable has an unfinished full basement, central air conditioning, one to four fireplaces, and an attached garage ranging in size from 525 to 984 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .23 to .42 of one mile from the subject property. The improvement assessments on these properties range from \$169,540 to \$204,560 or from \$37.22 to \$43.07 per square foot of living area. Board of review comparable #4 is the same comparable as appellant's comparable #2.

### **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 evidence in the record supports a reduction in the subject's assessment.

The record contains seven comparables submitted by the parties to support their respective positions with one comparable being common. The comparables are similar to the subject in location, actual age, style and most features. The Board, however, gives less weight to appellant's comparables #1 and #3 as well as board of review comparable #1 due to differences from the subject dwelling in size. The Board gives most weight to appellant's comparables #2 and #4 as well as board of review comparables #2, #3 and #4, which includes the common comparable. These comparables have improvement assessments that range from \$150,395 to \$185,410 or from \$37.22 to \$40.71 per square foot of living area. The two most similar comparables with respect to size are appellant's comparable #4, which would require an upward adjustment due to the lack of central air conditioning, and board of review comparable #3. These two properties have improvement assessments of \$150,395 and \$173,265 or \$37.52 and \$40.71 per square foot of living area, respectively. The subject's improvement assessment of \$170,566

or \$42.32 per square foot of living area falls within the overall range but above the range on a per square foot basis. Based on this record the Board finds 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:

May 17, 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

Linda Cascarano, 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