



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

APPELLANT: Gail Finegan
DOCKET NO.: 19-07442.001-R-1
PARCEL NO.: 11-27-108-055

The parties of record before the Property Tax Appeal Board are Gail Finegan, 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: \$72,961
IMPR.: \$111,568
TOTAL: \$184,529

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 and wood siding exterior construction with 2,756 square feet of living area. The dwelling was built in 1981. Features of the home include an unfinished full basement, central air conditioning, one fireplace and an attached garage with 489 square feet of building area. The property has a site with approximately 11,680 square feet of land area and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends overvaluation and assessment inequity with respect to the improvement assessment as the bases of the appeal. In support of these arguments the appellant submitted information on four comparables improved with two-story dwellings of frame or brick and frame exterior construction ranging in size from 2,248 to 3,239 square feet of living area. The dwellings were built from 1978 to 1984. Each comparable has an unfinished basement, central

air conditioning, one fireplace, and an attached garage ranging in size from 483 to 546 square feet of building area. These properties have sites ranging in size from 10,047 to 13,642 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .03 to .21 of one mile from the subject property. These comparables sold from May 2017 to March 2019 for prices ranging from \$443,000 to \$508,000 or from \$149.74 to \$197.06 per square foot of living area, including land. The improvement assessments on these properties range from \$96,434 to \$137,053 or from \$41.65 to \$43.23 per square foot of living area. The appellant requested the subject's total assessment be reduced to \$159,777 and the improvement assessment be reduced to \$86,816.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$184,529. The subject's assessment reflects a market value of \$561,049 or \$203.57 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$111,568 or \$40.48 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables improved with two-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 2,400 to 3,170 square feet of living area. The dwellings were built from 1977 to 1984. Each comparable has a full unfinished basement, central air conditioning, one fireplace, and an attached garage ranging in size from 484 to 575 square feet of building area. These properties have sites ranging in size from 9,560 to 13,090 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .03 to .31 of one mile from the subject property. These comparables sold from May 2018 to October 2019 for prices ranging from \$432,500 to \$563,000 or from \$160.24 to \$214.58 per square foot of living area, including land. The improvement assessments on these properties range from \$101,017 to \$121,611 or from \$38.36 to \$43.22 per square foot of living area. Board of review comparable #1 is the same property as appellant's comparable #2.

Conclusion of Law

The appellant contends in part the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The parties submitted information on seven comparables to support their respective positions, with one property being common to the parties. The comparables are relatively similar to the subject in location, land area, dwelling size, age and features. The Board gives less weight to appellant's comparables #3 and #4 as these properties sold in 2017, not as proximate in time to the assessment date as the remaining comparables. The Board gives most weight to appellant's comparables #1 and #2 as well as the comparables submitted by the board of review, which

includes the common sale. These comparables sold for prices ranging from \$432,500 to \$563,000 or from \$160.24 to \$214.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$561,049 or \$203.57 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is reflective of the subject's fair cash value and a reduction in the subject's assessment is not justified based on overvaluation.

The appellant also argued assessment inequity as a 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 on this basis.

The eight comparables submitted by the parties are relatively similar to the subject dwelling in location, age, style, size and features. The comparables have improvement assessments that range from \$96,434 to \$137,053 or from \$38.36 to \$43.23 per square foot of living area. The subject's improvement assessment of \$111,568 or \$40.48 per square foot of living area falls within the range as established by the comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists based on the evidence in this 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 subject's assessment is not justified on this basis.

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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