



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

APPELLANT: Patricia Kalal
DOCKET NO.: 19-07531.001-R-1
PARCEL NO.: 15-36-101-015

The parties of record before the Property Tax Appeal Board are Patricia Kalal, 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: \$108,917
IMPR.: \$97,607
TOTAL: \$206,524

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 wood siding and brick exterior construction with 3,308 square feet of living area. The dwelling was constructed in 1957 and is approximately 62 years old. The dwelling has a reported effective age of 1962.¹ Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 625 square foot attached garage. The property has a 103,842 square foot site and is located in Riverwoods, 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 three equity comparables with the same assessment neighborhood code as the subject and located from .13 to

¹ The board of review provided a copy of the subject's property record card indicating the subject dwelling has an effective age of 1962, which was unrefuted by the appellant.

1.45 miles from the subject property. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 2,639 to 3,193 square feet of living area. The dwellings range in age from 44 to 73 years old. The appellant reported that one comparable has a basement with finished area and two comparables have either a crawl space or a concrete slab foundation. Each comparable has a fireplace, and two comparables have central air conditioning and an attached garage with 484 or 648 square feet of building area. The comparables have improvement assessments that range from \$62,286 to \$83,454 or from \$21.99 to \$26.55 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$82,369 or \$24.90 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 \$206,524. The subject property has an improvement assessment of \$97,607 or \$29.51 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 with the same assessment neighborhood code as the subject and located from .20 to 1.26 miles from the subject property. The comparables are improved with one-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 3,278 to 3,715 square feet of living area. The dwellings were built from 1955 to 1972 with comparables #1 and #4 having reported effective ages of 1973 and 1980, respectively. The board of review reported that three comparables have unfinished basements and two comparables have crawl space foundations. The comparables each have central air conditioning, one to three fireplaces and an attached garage ranging in size from 431 to 884 square feet of building area. Three comparables also have a detached garage ranging in size from 594 to 1,664 square feet of building area. Comparable #3 has an inground swimming pool. The comparables have improvement assessments that range from \$143,347 to \$149,343 or from \$40.02 to \$44.26 per square foot of living area.

The board of review reported that the subject has an "Avg+" quality grade, whereas its comparables have either a "Good" or a "Good+" quality grade.

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 record contains a total of eight suggested equity comparables for the Board's consideration. The Board finds none of the comparables are truly similar to the subject due to significant differences from the subject in dwelling size, age, foundation type, features and/or are located

more than one mile away from the subject. The Board has given less weight to the appellant's comparables #1 and #2, as well as board of review comparables #2, #3 and #5 due to their distant locations being more than one mile away from the subject and/or they have a dissimilar basement foundation in contrast to the subject's concrete slab foundation. Furthermore, board of review comparable #3 has an inground swimming pool, unlike the subject. The board has also given less weight to the appellant's comparable #3 due to its considerably smaller dwelling size with no central air conditioning and no garage, when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #4, which are overall more similar to the subject in location, dwelling size and design. However, the Board finds both comparables have features with varying degrees of similarity when compared to the subject. In addition, the dwellings are superior to the subject in age and quality grade. Nevertheless, these two comparables have improvement assessments of \$143,347 and \$143,981 or \$40.52 and \$41.87 per square foot of living area. The subject's improvement assessment of \$97,607 or \$29.51 per square foot of living area falls well below the two best comparables in the record, which appears to be logical given its older age and inferior quality grade. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, 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.

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: June 21, 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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