



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

APPELLANT: Judy Egan
DOCKET NO.: 19-07638.001-R-1
PARCEL NO.: 11-15-201-001

The parties of record before the Property Tax Appeal Board are Judy Egan, 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: \$68,688
IMPR.: \$131,168
TOTAL: \$199,856

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 1.5-story dwelling of brick exterior construction with 3,154 square feet of living area.¹ The dwelling was constructed in 1979 and is 40 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a 506 square foot garage. The property has a site containing approximately 46,610 square feet of land area and is located in Libertyville, 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 three equity

¹ The Board finds the board of review presented the best evidence for the subject's style and dwelling size. Evidence included a Multiple Listing Service Sheet with exterior front photograph associated with the 2021 sale of the subject and the subject's property record card which contained a sketch and size calculations.

comparables with the same assessment neighborhood code as the subject. The comparables are described as 2-story dwellings of brick exterior construction ranging in size from 3,341 to 3,685 square feet of living area. The dwellings are 42 or 43 years old. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 483 to 570 square feet of building area. The comparables have improvement assessments ranging from \$128,934 to \$141,391 or \$38.16 to \$38.97 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$199,856. The subject property has an improvement assessment of \$131,168 or \$41.59 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. Board of review comparable #5 was a duplicate of appellant's comparable #3. The comparables consist of 1.5-story or 2-story dwellings of wood siding or brick and wood siding exterior construction that range in size from 3,170 to 3,500 square feet of living area.² The dwellings were constructed from 1977 to 1988 with effective ages ranging from 1980 to 2002. Each comparable has an unfinished basement, central air conditioning, one fireplace, and a garage ranging in size from 570 to 894 square feet of building area. Comparable #2 has an inground swimming pool. The comparables have improvement assessments ranging from \$133,563 to \$160,490 or from \$40.40 to \$47.91 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 appellant 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 no reduction in the subject's assessment is warranted.

The parties submitted seven equity comparables for the Board's consideration as one comparable was common to both parties. The Board gives less weight to board of review comparables #1 through #4 which have larger garages and/or an inground swimming pool when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which includes the common comparable. While these comparables all have somewhat larger dwelling sizes than the subject, they are more similar to the subject in location, age, and features. These properties have improvement assessments ranging from \$128,934 to \$141,391 or \$38.16

² The Board finds the board of review reported the parties' common comparable is a 1.5-story dwelling with 3,500 square feet of living area which was unrefuted by the appellant.

to \$40.40 per square foot of living area. The subject's improvement assessment of \$131,168 or \$41.59 per square foot of living area, falls within the range established by the best comparables in the record on an overall basis but falls somewhat above on a per square foot basis. The Board finds the subject's higher improvement assessment per square foot is justified based on economies of scale in that all other things being equal a smaller dwelling size will have a higher per square foot improvement assessment than a larger dwelling. Based on this evidence and after considering adjustments to the best 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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