



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

APPELLANT: Thomas Rainey
DOCKET NO.: 19-08562.001-R-1
PARCEL NO.: 15-24-205-013

The parties of record before the Property Tax Appeal Board are Thomas Rainey, 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: \$71,889
IMPR.: \$133,628
TOTAL: \$205,517

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 exterior construction with 3,031 square feet of living area. The dwelling was constructed in 1971 and is approximately 48 years old. The dwelling has a reported effective construction date of 1974. Features of the home include a partial basement with a 531 square foot recreation room, central air conditioning, two fireplaces, and an attached garage with 621 square feet of building area. The property has a site with approximately 25,260 square feet site of land area and is located in Lincolnshire, 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 four equity comparables improved with two-story dwellings of brick exterior construction ranging in size from 2,864 to 3,393 square feet of living area. The dwellings range in age from 50 to 56 years

old. Each property has a full unfinished basement, central air conditioning, one fireplace, and an attached garage ranging in size from 484 to 506 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$117,320 to \$138,920 or from \$40.12 to \$41.07 per square foot of living area, including land. The appellant requested the subject's improvement assessment be reduced to \$123,589.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$205,517. The subject property has an improvement assessment of \$133,628 or \$44.09 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 improved with 1-story, 1.5-story or 2-story dwellings of brick exterior construction ranging in size from 2,806 to 3,196 square feet of living area. The dwellings were built from 1973 to 1980. Each property has a full or partial basement with four having finished area ranging in size from 888 to 1,827 square feet. Additionally, each comparable has central air conditioning, one or two fireplaces, and an attached garage ranging in size from 456 to 576 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .22 to .49 of one mile from the subject property. The comparables have improvement assessments ranging from \$139,004 to \$167,689 or from \$44.94 to \$52.47 per square foot of living area, including land.

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 a reduction in the subject's assessment is not warranted.

The parties submitted information on nine comparables to support their respective positions. The subject property has a higher improvement assessment than the appellant's comparables on a per square foot of living area basis, which is justified because the subject dwelling has superior features than each of the appellant's comparables in finished basement area, having an additional fireplace, and having a larger garage. The Board gives less weight to board of review comparable #1 as the dwelling is a one-story home dissimilar to the subject's two-story dwelling in style. The Board finds the remaining board of review comparables have varying degrees of similarity to the subject property with three comparables being superior to the subject in finished basement area; three comparables being inferior to the subject in number of fireplaces; and each comparable being inferior to the subject in garage area. Board of review comparables #2 through #5 have improvement assessments that range from \$139,004 to \$144,425 or from \$44.94 to \$51.16 per square foot of living area. The subject's improvement assessment of \$133,628 or \$44.09 per square foot of living area falls below the range established by the best board of review comparables and demonstrates the subject dwelling is not being inequitably assessed.

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.

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: July 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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