



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

APPELLANT: Candace Nadler
DOCKET NO.: 19-08566.001-R-1
PARCEL NO.: 15-24-401-009

The parties of record before the Property Tax Appeal Board are Candace Nadler, 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: \$80,464
IMPR.: \$92,780
TOTAL: \$173,244

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 one-story dwelling of wood siding exterior construction containing 2,772 square feet of living area. The dwelling was built in 1958 and has a chronological age of 61 years old. The dwelling has an effective date of construction of 1972. Features of the home include a crawl space foundation, central air conditioning, two fireplaces and an attached garage with 624 square feet of building area. The property also has a detached garage with 360 square feet of building area. The property has a site with approximately 46,280 square feet of land area 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 four equity comparables improved with one-story dwellings of wood siding exterior construction ranging in size from 2,911 to 3,125 square feet of living area. The homes range in age from 58 to 67 years old. Each

comparable has a crawl space or slab foundation, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 420 to 923 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from .49 to 2.03 miles from the subject property. The comparables have improvement assessments that range from \$89,322 to \$97,023 or from \$30.44 to \$31.05 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$85,273.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$173,244. The subject property has an improvement assessment of \$92,780 or \$33.47 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 one-story dwellings of wood siding exterior construction that range in size from 2,390 to 2,920 square feet of living area. The homes were built from 1949 to 1967 and have effective dates of construction from 1959 to 1967. Three comparables have basements with two having finished area, one comparable has a crawl space foundation and one comparable has a slab foundation. Each property has central air conditioning, one to three fireplaces, and an attached or detached garage ranging in size from 462 to 784 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from .22 to 2.09 miles from the subject property. These properties have improvement assessments ranging from \$96,781 to \$136,479 or from \$41.20 to \$52.13 per square foot of living area.

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 record contains nine comparables submitted by the parties to support their respective positions that are similar to the subject in relative location and improved with homes similar to the subject dwelling in style and size. The Board gives less weight to board of review comparables #1 through #3 as each property has a full or partial basement with two having finished area, superior to the subject's crawl space foundation. The Board gives most weight to the appellant's comparables and board of review comparables #4 and #5. However, the subject property has an additional detached garage the comparables do not have, which would necessitate an upward adjustment to the comparables to make them more equivalent to the subject property. Additionally, the record seems to indicate the subject dwelling has a newer effective age than the comparables, suggesting an upward adjustment to the comparables may be necessary due to age. These comparables have improvement assessments that range from \$89,472 to \$121,193 or from \$30.44 to \$45.80 per square foot of living area. The subject's

improvement assessment of \$92,780 or \$33.47 per square foot of living area falls within the range established by the best comparables in this record and well supported after considering the suggested necessary upward adjustments to the comparables. 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:

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

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