



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

APPELLANT: Michael Grevers
DOCKET NO.: 19-08651.001-R-1 through 19-08651.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Michael Grevers, 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 **A Reduction** 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-08651.001-R-1	04-29-401-072	15,383	41,553	\$56,936
19-08651.002-R-1	04-29-401-073	13,957	0	\$13,957

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 2-story dwelling of wood siding exterior construction with 2,292 square feet of living area. The dwelling was constructed in 1910 and is approximately 109 years old. Features of the home include a basement, a fireplace and a 1,976 square foot detached garage. The property has a combined 186,434 square foot site and is located in Beach Park, Benton Township, Lake County.

The appellant contends assessment inequity with regard to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables. The comparables are located from 1.28 to 1.37 miles from the subject property and within the same assessment neighborhood code as the subject property. The comparables are improved with 2-story homes of brick or wood siding exterior construction ranging in size from 2,004 to 2,880 square feet of living area. The dwellings range in age from

96 to 111 years old. Each home has a basement and a detached garage ranging in size from 336 to 580 square feet of building area. Two homes each have central air conditioning and a fireplace. The comparables have improvement assessments ranging from \$37,030 to \$51,649 or from \$17.18 to \$18.59 per square foot of living area.

Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$41,553 or \$18.13 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 \$70,228. The subject property has an improvement assessment of \$54,845 or \$23.93 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. The comparables are located from 0.96 of a mile to 2.44 miles from the subject property and one comparable is located within the same assessment neighborhood code as the subject property. The comparables are improved with 1.5-story, 1.75-story, or 2-story homes of wood siding or brick and wood siding exterior construction ranging in size from 1,982 to 2,268 square feet of living area. The dwellings were built from 1918 to 1937. Four homes each have a basement and one home has a crawl space foundation. Three homes each have central air conditioning and two homes each have a fireplace. Each comparable has an attached or detached garage ranging in size from 360 to 1,230 square feet of building area. Comparable #5 has an inground swimming pool and a four sided closed metal pole building. The comparables have improvement assessments ranging from \$38,283 to \$47,692 or from \$18.94 to \$21.90 per square foot of living area. The board of review noted that the subject has a larger basement and garage than these comparables.

Based on this evidence the board of review requested confirmation of the subject's improvement 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #4, due to substantial differences from the subject in dwelling size. The Board gives less weight to the board of review's comparables #1, #2, #3, and #5, due to their locations outside of the subject's assessment neighborhood. Moreover, the board of review's comparable #3 has a crawl space foundation compared to the subject's basement foundation and the board of review's comparable #5 has an inground swimming pool and a pole building which the subject does not feature.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #3 and the board of review's comparable #4, which are relatively similar to the subject in dwelling size, age, location, and features, although two comparables are much newer and smaller homes than the subject with central air conditioning and a fireplace which are not features of the subject. These comparables have improvement assessments that range from \$37,030 to \$44,868 or from \$18.26 to \$19.04 per square foot of living area. The subject's improvement assessment of \$54,845 or \$23.93 per square foot of living area falls above the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request is 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Michael Grevers, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085