



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

APPELLANT: Fred and Dorothy Koenig
DOCKET NO.: 19-08654.001-R-1
PARCEL NO.: 14-32-405-004

The parties of record before the Property Tax Appeal Board are Fred and Dorothy Koenig, the appellants, 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: \$32,700
IMPR.: \$141,963
TOTAL: \$174,663

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story dwelling¹ of brick exterior construction with 2,840 square feet of living area. The dwelling was constructed in 1989 and is approximately 30 years old. Features of the home include a full basement, central air conditioning, a fireplace, and a 672 square foot garage. The property has an approximately 32,573 square foot site and is located in Deer Park, Ela Township, Lake County.

The appellants contend assessment inequity with regard to the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on four

¹ The parties differ regarding the subject's design. The Board finds the best evidence of the subject's design is found in the subject's property record card presented by the board of review, which contains a schematic drawing of the subject and describes second floor living area. Moreover, a photograph supplied by the appellants depicts a second floor.

equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with two-story homes of wood siding exterior construction ranging in size from 2,930 to 3,334 square feet of living area. The dwellings are 32 or 33 years old. Each home has a partial basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 608 to 704 square feet of building area. The comparables have improvement assessments ranging from \$125,420 to \$141,819 or from \$42.40 to \$43.16 per square foot of living area. Based on this evidence the appellants requested a reduction in the subject's improvement assessment to \$121,473 or \$42.77 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 \$174,663. The subject property has an improvement assessment of \$141,963 or \$49.99 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 located within the same assessment neighborhood code as the subject property. The comparables are improved with one-story or split-level homes² of wood siding or brick and wood siding exterior construction ranging in size from 2,558 to 3,169 square feet of living area. The dwellings were built from 1986 to 1994. Four homes each have a full or partial basement, one of which is a walkout basement, and one home has a lower level with finished area. Each home has central air conditioning, one to five fireplaces, and a garage ranging in size from 640 to 816 square feet of building area. Comparable #4 has an inground swimming pool. The comparables have improvement assessments ranging from \$136,848 to \$166,285 or from \$46.38 to \$57.04 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's improvement assessment.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of nine equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #1 and #4 which are substantially larger homes than the subject dwelling. The Board gives less weight to the board of review's comparables #1, #2, #4, and #5, due to significant differences from the subject in design.

The Board finds the best evidence of assessment equity to be the appellants' comparables #2 and #3 and the board of review's comparable #3, which are relatively similar to the subject in

² The board of review reported that comparable #3 is a one-story home, but also reported this home has a lower level indicating that it is a split-level home. Consequently, the Board finds that comparable #3 is a split-level home.

dwelling size, design, age, location, and features. These comparables have improvement assessments ranging from \$125,420 to \$145,898 or from \$42.72 to \$57.04 per square foot of living area. The subject's improvement assessment of \$141,963 or \$49.99 per square foot of living area falls within the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants 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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