



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

APPELLANT: Carisa McCarthy
DOCKET NO.: 19-08689.001-R-1
PARCEL NO.: 10-33-403-004

The parties of record before the Property Tax Appeal Board are Carisa McCarthy, 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:

LAND: \$30,017
IMPR.: \$103,700
TOTAL: \$133,717

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 wood siding exterior construction with 3,050 square feet of living area. The dwelling was built in 1992 and is approximately 27 years old. Features of the home include an unfinished full basement, central air conditioning, one fireplace, and an attached garage with 834 square feet of building area. The property has a site with approximately 40,090 square feet of land area and is located in Hawthorn Woods, Fremont 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 comparables improved with two-story dwellings of wood siding or brick exterior construction ranging in size from 2,953 to 3,423 square feet of living area. The dwellings range in age from 29 to 31 years old. Each comparable has an unfinished basement, central air conditioning, one or

two fireplaces and an attached garage ranging in size from 638 to 726 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. The improvement assessments on these properties range from \$92,364 to \$111,173 or from \$30.27 to \$32.70 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$95,820.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$140,618. The subject property has an improvement assessment of \$110,601 or \$36.26 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a uniformity grid analysis containing information on five equity comparables improved with two-story dwellings of brick, wood siding, vinyl siding or brick and wood siding exterior construction ranging in size from 3,284 to 3,464 square feet of living area. The dwellings were built from 1990 to 1999. Each comparable has a full basement with two having a recreation room, central air conditioning, one or two fireplaces and an attached garage ranging in size from 738 to 2,397 square feet of building area. Comparable #1 also has an inground swimming pool. The comparables have the same assessment neighborhood code as the subject property. The improvement assessments on these properties range from \$123,620 to \$128,016 or from \$35.69 to \$38.63 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eight comparables submitted by the parties to support their respective positions. The comparables submitted by the parties are similar to the subject in location as well as being improved with dwellings similar to the subject dwelling in age. The Board finds, however, the comparables are improved with dwellings slightly different in style as each is a 2-story dwelling whereas the subject is a 1.5-story dwelling. Additionally, all but one comparable is improved with a home larger than the subject dwelling. The Board gives less weight to board of review comparable #1 as the property has an inground swimming pool, a feature the subject does not have. The Board gives less weight to board of review comparables #2 and #3 as each has a recreation room in the basement whereas the subject has an unfinished basement. The Board gives less weight to board of review comparable #5 as the property has an attached garage with 2,397 square feet of building area, significantly larger than the subject's attached garage with 834 square feet of building area. The Board gives most weight to the appellant's comparables and board of review comparable #4 as these comparables are most similar to the subject dwelling in features. These properties have improvement assessments that range from \$92,364 to \$123,620 or from \$30.27 to \$35.69 per square foot of living area. The subject's

improvement assessment of \$110,601 or \$36.26 per square foot of living area is within the overall range but above the range on a per square foot basis established by the best comparables in this record. The fact the subject's improvement assessment is within the overall range of the comparables seems incongruous given the subject dwelling is approximately 400 square feet smaller than three of the four comparables. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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:

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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