



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

APPELLANT: Linda Crawford  
DOCKET NO.: 19-08726.001-R-1  
PARCEL NO.: 12-33-305-003

The parties of record before the Property Tax Appeal Board are Linda Crawford, 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:** \$234,091  
**IMPR.:** \$306,208  
**TOTAL:** \$540,299

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 two-story dwelling of brick exterior construction with 5,018 square feet of living area. The dwelling was constructed in 1985 and is 34 years old. Features of the home include a partial basement with 710 square feet of finished area, central air conditioning, two fireplaces, a 962 square foot garage and an inground swimming pool. The property has an approximately 42,120 square foot site and is located in Lake Forest, Shields 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 located on the same street and assigned neighborhood code as the subject. The comparables consist of two-story dwellings of brick exterior construction. The homes range in age from 51 to 54 years old and range in size from 4,655 to 5,299 square feet of living area.

Each comparable has a full or partial basement, two of which have finished areas of 600 and 792 square feet, respectively. Each dwelling has central air conditioning, two or three fireplaces and a garage ranging in size from 529 to 621 square feet of building area. The comparables have improvement assessments ranging from \$254,460 to \$274,348 or from \$51.77 to \$54.66 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$267,994 or \$53.41 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 \$540,299. The subject property has an improvement assessment of \$306,208 or \$61.02 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted two grid analyses with information on a total of 10 equity comparables. For ease of reference, the Board has renumbered the second page grid analysis to comparables #6 through #10. Board of review comparables #1 and #6 are duplicates of the same property; only comparable #1 will be addressed in this analysis. Also, board of review comparable #4 is the same property as appellant's comparable #3. Each of the nine comparables are located in the same neighborhood code as is assigned to the subject. The comparables consist of 1-story, 1.75-story or 2-story dwellings of brick, wood siding or wood siding and brick exterior construction. The homes were built between 1962 and 1986 with comparables #7 and #8 having newer effective ages of 1985 and 1992, respectively. The dwellings range in size from 4,154 to 5,985 square feet of living area. Eight comparables have full or partial basements, five of which have finished areas ranging from 306 and 3,312 square feet. Each dwelling has central air conditioning, one to six fireplaces and a garage ranging in size from 330 to 1,308 square feet of building area. Comparables #1, #2, #3, #7 and #8 each have an inground swimming pool. The comparables have improvement assessments ranging from \$193,606 to \$438,142 or from \$46.52 to \$73.21 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 taxpayer 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 a total of eleven equity comparables, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #7 through #10 due to differences in story height, foundation type and/or size of finished basement area when compared to the subject dwelling.

On this record, the Board finds the best evidence of assessment equity to be the appellant's comparables along with board of review comparables #1 through #5, which includes the common comparable. Except for board of review comparable #5, these dwellings are older than the subject and would necessitate upward adjustments to make them more equivalent to the subject that was built in 1985. Upward adjustments are necessary to the common comparable and board of review comparables #2 and #3 to account for their unfinished basements as compared to the subject's finished basement area. Additionally, only board of review comparables #1, #2 and #3 have inground pools like the subject such that the remaining comparables require upward adjustments to account for the pool amenity. These seven comparables have improvement assessments that range from \$239,938 to \$326,426 or from \$50.60 to \$65.13 per square foot of living area. The subject's improvement assessment of \$306,208 or \$61.02 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, 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: 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

Linda Crawford, 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