



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

APPELLANT: Grant Glattly
DOCKET NO.: 19-08771.001-R-1
PARCEL NO.: 12-21-308-002

The parties of record before the Property Tax Appeal Board are Grant Glattly, 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: \$85,961
IMPR.: \$98,801
TOTAL: \$184,762

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 construction with 2,322 square feet of living area. The dwelling is approximately 44 years old. Features of the home include partially finished basement, central air conditioning, a fireplace, and a garage containing 441 square feet of building area. The property has a 9,853 square foot site and is located in Lake Bluff, 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 a grid analysis containing information on four equity comparables located within .41 of a mile from the subject and in the same neighborhood code as the subject property. The comparables consist of 2-story dwellings of wood-siding or brick exterior construction that range in size from 2,272 to 2,800 square feet of living area. The homes range in age from 50 to 57 years old. The comparables are described as

having full or partial basements, one with finished area; three comparables each have central air conditioning; each comparable has one or two fireplaces; and each has an attached garage ranging in size from 462 to 624 square feet of building area. The comparables have improvement assessments that range from \$96,665 to \$115,291 or from \$40.91 to \$44.14 per square foot of living area.

The appellant's submission included a copy of the "Notice of Findings" by the Lake County Board of Review" final decision disclosing that the subject has a total assessment of \$196,221. The subject has an improvement assessment of \$110,260 or \$47.48 per square foot of living area,

Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$98,658 or \$42.49 per square foot of living area.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by letter dated June 3, 2021.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the board of review did not timely submit any evidence in support of its assessment of the subject property or to refute the evidence submitted by the appellant as required by Section 1910.40(a) of the Rules of the Property Tax Appeal Board and is in default pursuant to Section 1910.69(a) of the Rules of the Board. (86 Ill.Admin.Code §1910.40(a); 1910.69(a)).

The Board finds that the only evidence of equity in assessment is submitted by the appellant which consist of a grid analysis containing information on four equity comparables with varying degrees of similarity to the subject property. Comparables #1, #2 and #4 do not have finished basement area which is a feature of the subject dwelling, and comparable #4 lacks central air conditioning which is a feature of the subject, suggesting that upward adjustments should be considered to these comparables to make them more equivalent to the subject. Moreover, comparables #1 and #2 have larger living areas relative to the subject suggesting that adjustments are needed to these comparables to make them more equivalent to the subject's dwelling size. Nevertheless, the comparables have improvement assessment ranging from \$96,665 to \$115,291 or from \$40.91 to \$44.14 per square foot of living area. The Board finds that on this record, comparable #3 is most similar to the subject in terms of location, age, dwelling size, finished basement area, and other features, and presents the best evidence of uniformity in assessment. Comparable #3 has an improvement assessment of \$96,665 or \$42.55 per square foot of living

area. The subject's improvement assessment of \$110,260 or \$47.48 per square foot of living area is higher than the most similar comparable in this record. After considering appropriate adjustments to the comparables for differences from the subject, and bearing in mind the most similar comparable to the subject in this record, the Board finds the appellant demonstrated by clear and convincing evidence that the subject dwelling is inequitably assessed and, thus, a reduction in the subject's improvement 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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