



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

APPELLANT: Jeanne Crofton-Goldman
DOCKET NO.: 19-08774.001-R-1
PARCEL NO.: 12-33-110-033

The parties of record before the Property Tax Appeal Board are Jeanne Crofton-Goldman, 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: \$83,365
IMPR.: \$270,417
TOTAL: \$353,782

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 3,547 square feet of living area. The dwelling was built in 1927 and has a chronological age of 92 years. The subject has an effective date of construction of 1942. Features of the home include an unfinished full basement, one fireplace, an attic that is fully finished, and an attached garage with 525 square feet of building area. The property has a 9,250 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 four equity comparables improved with two-story dwellings of wood siding exterior construction ranging in size from 2,983 to 4,170 square feet of living area. The homes range in age from 94 to 114 years old. Each comparable has a full or partial basement with two having finished area, three

comparables have central air conditioning, each comparable has one to three fireplaces, and three comparables have a detached garage ranging in size from 230 to 640 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from .34 to .91 of one mile from the subject property. The comparables have improvement assessments that range from \$161,430 to \$203,688 or from \$42.69 to \$67.83 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$197,124.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$353,782. The subject property has an improvement assessment of \$270,417 or \$76.24 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 improved with two-story dwellings of wood siding exterior construction that range in size from 3,350 to 3,779 square feet of living area. The homes were built from 1920 to 1929. Comparables #1 and #2 have effective dates of construction of 1937 and 1944, respectively. Each comparable has a full basement with one having finished area, four comparables have central air conditioning, and each property has two or three fireplaces. Comparables #1, #2, #4 and #5 have an attached or detached garage ranging in size from 462 to 792 square feet of building area. Comparable #3 has an attached garage with 308 square feet of building area and a detached garage with 720 square feet of building area. Three comparables have fully finished attics. The comparables have the same assessment neighborhood code as the subject property and are located from .31 to 1.16 miles from the subject property. These properties have improvement assessments ranging from \$219,276 to \$408,875 or from \$65.46 to \$116.89 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains nine comparables submitted by the parties to support their respective positions that are similar to the subject in relative location and improved with homes similar to the subject dwelling in actual age and style. The Board gives less weight to appellant's comparables #2 through #4 due to differences from the subject dwelling in size. The Board gives most weight to the appellant's comparable #1 and the board of review comparables. The Board finds, however, appellant's comparable #1 as well as board of review comparables #1, #2, #4 and #5 each have central air conditioning, a feature the subject property does not have, suggesting each of these comparables would require a downward adjustment to make them more equivalent to the subject dwelling. The Board further finds appellant's comparable #1 and board of review comparable #2 would require a downward adjustment to account for their finished

basement area, a feature the subject does not have. Board of review comparable #3 would require a downward adjustment as it has an additional garage the subject property does not have. Appellant's comparable #1 would require an upward adjustment as the property has no garage. Except for board of review comparable #2, the subject has a slightly newer effective age than the remaining comparables suggesting these comparables may require an upward adjustment to make them more equivalent to the subject in age. These comparables have improvement assessments that range from \$196,937 to \$408,875 or from \$57.69 to \$116.89 per square foot of living area. Removing board of review comparable #1 as an outlier, the improvement assessments range from \$196,937 to \$311,355 or from \$57.69 to \$87.48 per square foot of living area. The subject's improvement assessment of \$270,417 or \$76.24 per square foot of living area falls within the range established by the best comparables in this record and is supported after considering the suggested necessary adjustments to the comparables for age and features. Based on this record 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:

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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