



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

APPELLANT: Carl Coulson
DOCKET NO.: 19-08803.001-R-1
PARCEL NO.: 07-30-317-010

The parties of record before the Property Tax Appeal Board are Carl Coulson, 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: \$15,338
IMPR.: \$34,885
TOTAL: \$50,223

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 one-story dwelling of brick exterior construction with 1,096 square feet of living area. The dwelling was constructed in 1959 and is approximately 60 years old. Features of the home include a crawl space foundation, a fireplace, a 264 square foot garage and a metal utility shed.¹ The property has a 13,310 square foot site and is located in Grayslake, Warren 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 with the same assessment neighborhood code as the subject and located within .57 of a mile from the subject property. The comparables are improved with one-story dwellings of

¹ The board of review provided a copy of the subject's property record card indicating the subject property has a metal utility shed, which was unrefuted by the appellant.

wood siding exterior construction ranging in size from 1,200 to 1,392 square feet of living area. The dwellings range in age from 54 to 70 years old. The appellant reported that one comparable has an unfinished basement, two comparables have crawl space foundations and two comparable have central air conditioning. Comparable #1 also has fireplace and a 280 square foot garage. The comparables have improvement assessments that range from \$24,366 to \$34,633 or from \$19.87 to \$24.88 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$25,390 or \$23.17 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 \$50,223. The subject property has an improvement assessment of \$34,885 or \$31.83 per square foot of living area. In support of its contention of the correct assessment, the board of review through the township assessor submitted information on five equity comparables with the same assessment neighborhood code as the subject and located from .87 to 1.17 miles from the subject property. The comparables are improved with one-story dwellings of wood siding exterior construction ranging in size from 1,073 to 1,210 square feet of living area. The dwellings were built from 1951 to 1961 with comparable #3 having a reported effective age of 1980. Each comparable has a crawl space foundation and a garage ranging in size from 378 to 704 square feet of building area. Four comparables have central air conditioning and two comparables each have a fireplace. The comparables have improvement assessments that range from \$34,618 to \$45,457 or from \$29.54 to \$38.85 per square foot of living area.

In response to the appellant's evidence, the board of review asserted that the subject dwelling is superior to the appellant's comparables due to its brick exterior and its newer age than two of the comparables. In addition, the board of review noted the subject dwelling is smaller than all of the appellant's comparables. The board of review contends the assessor's comparables are more comparable to the subject in key features and above ground living area, supporting the subject's current assessment.

Based on this evidence, the board of review requested confirmation of the subject's 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 record contains a total of eight suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #3 which differ from the subject in foundation type and dwelling size, respectively. The Board has given reduced weight to board of review comparables #1, #3 and #4, as comparables #1 and #4 are located more than

one mile away from the subject and comparable #3 has an effective age that is 21 years newer than the subject dwelling.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2, along with board of review comparables #2 and #5. The Board finds these comparables are overall more similar to the subject in location, dwelling size, design and age. However, these comparables have features with varying degrees of similarity when compared to the subject. Nevertheless, the comparables have improvement assessments that range from \$29,647 to \$38,903 or from \$24.71 to \$36.26 per square foot of living area. The subject's improvement assessment of \$34,885 or \$31.83 per square foot of living area falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the 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

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