



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

APPELLANT: Ed & Karen Bendickson
DOCKET NO.: 19-08813.001-R-1
PARCEL NO.: 07-30-401-012

The parties of record before the Property Tax Appeal Board are Ed & Karen Bendickson, the appellants, 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: \$18,606
IMPR.: \$206,057
TOTAL: \$224,663

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 raised ranch dwelling of brick and wood siding exterior construction with 2,116 square feet of living area. The dwelling was constructed in 2006 and is approximately 13 years old. Features of the home include a lower level with 1,522 square feet of finished area, central air conditioning, a fireplace, and a garage containing 484 square feet of building area. The property has an approximately 8,970 square foot site and is located in Grayslake, Shields Township, Lake County.

The appellants contend assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables located in the same neighborhood code as the subject property. The comparables consist of one-story and raised ranch dwellings of wood siding exterior construction that were 9 to 26 years old. The homes range in size from 1,445 to 1,821 square feet of living area. Each

dwelling has central air conditioning and a garage containing 420 to 528 square feet of building area. Comparables #3 has a fireplace and a lower level with 1,383 square feet of finished area. Comparables #1 and #2 have crawl-space foundations. The comparables have improvement assessments ranging from \$87,210 to \$127,598 or from \$60.35 to \$70.07 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$134,789 or \$63.70 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 \$224,663. The subject property has an improvement assessment of \$206,057 or \$97.38 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 that are located in the same assessment neighborhood code as the subject property. The comparables consist of bi-level/raised ranch dwellings of wood siding exterior construction that were built in 1973 or 1979. The homes range in size from 1,086 to 1,288 square feet of living area. Each comparable has central air conditioning and a garage ranging in size from 280 to 580 square feet of building area. Except for comparable #4, each dwelling features one or two fireplaces. The comparables have improvement assessments ranging from \$78,109 to \$96,304 or from \$70.12 to \$78.55 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal to the appellants' submission, the board of review stated that only one of appellants' comparables is a bi-level or raised ranch dwelling. The board of review stated further that the assessor's comparables are all bi-level or raised ranch dwellings which support the assessment due to the subject's superior age, dwelling size, grade, and features. The board of review also noted that the subject sold in July 2020 for \$690,000.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #1 and #2 due to their dissimilar one-story design when compared to the subject.

The Board finds the best evidence of assessment equity to be appellants' comparable #3 along with the board of review comparables, although these comparables are dissimilar to the subject in age and would require upward adjustments to make them comparable. The Board finds these comparables are more similar to the subject in dwelling size, design, and features. These comparables had improvement assessments that ranged from \$78,109 to \$127,598 or from \$70.07 to \$78.55 per square foot of living area. While the subject's improvement assessment of

\$206,057 or \$97.38 per square foot of living area falls above the range established by the best comparables in this record, this appears to be supported by the subject's superior size, newer age, and features when compared to the best comparables in the record. The Board also finds that the subject's total assessment reflects a market value of approximately \$674,057 and the subject sold approximately 19 months after the assessment date for a price of \$690,000. The subject's assessment is 2.4% lower than the purchase price. Based on this record and after considering adjustments to the best comparables for differences, the Board finds the appellants 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

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