



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

APPELLANT: Stefanie Bell  
DOCKET NO.: 19-08816.001-R-1  
PARCEL NO.: 16-36-410-003

The parties of record before the Property Tax Appeal Board are Stefanie Bell, 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:** \$85,700  
**IMPR.:** \$156,735  
**TOTAL:** \$242,435

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 3,483 square feet of living area. The dwelling was constructed in 1940 and is approximately 79 years old.<sup>1</sup> Features of the home include a basement with 594 square feet of finished area, central air conditioning, three fireplaces, and a garage containing 399 square feet of building area. The property has an approximately 10,230 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located in the same neighborhood code as the subject property. The comparables

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<sup>1</sup> The Board finds that the property record card submitted by the board of review, which lists the property as having an effective age of 1949 and which was not refuted by any rebuttal filing, is the best evidence of the subject's age.

consist of two-story dwellings of brick or stucco exterior construction that are 83 to 94 years old. The homes range in size from 2,624 to 4,262 square feet of living area. Each dwelling has central air conditioning, one or two fireplaces, and a garage ranging in size from 273 to 552 square feet of building area. Each dwelling has a basement with comparable #4 having 440 square feet of finished area. The comparables have improvement assessments ranging from \$108,872 to \$175,110 or from \$38.95 to \$41.49 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$141,845 or \$40.72 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 \$242,435. The subject property has an improvement assessment of \$156,735 or \$45.00 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables that are located in the same assessment neighborhood code as the subject property. The comparables consist of two-story dwellings of brick, stone, wood siding, or brick and wood siding exterior construction that were built from 1928 to 1949. The comparables have effective ages ranging from 1947 to 1969. The homes range in size from 3,005 to 3,602 square feet of living area. Each comparable has central air conditioning, one or two fireplaces, a basement with finished area, and a garage ranging in size from 462 to 550. The comparables have improvement assessments ranging from \$146,891 to \$184,712 or from \$48.65 to \$51.28 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 appellant's submission, the board of review stated that the subject is superior to appellant's comparables in age, basement size and finish, and number of fireplaces. The board of review also stated that the assessor's comparables are more similar in features and support the assessment. The board of review further noted that the current assessment is lower than the parties' stipulation for the 2018 tax year.

### **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 eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables along with board of review comparable #3 due to their dissimilar age and/or dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2, and #4. The Board finds these comparables to be more similar to the subject in dwelling

size, age, and features. These comparables had improvement assessments that ranged from \$146,891 to \$174,030 or from \$48.65 to \$49.08 per square foot of living area. The subject's improvement assessment of \$156,735 or \$45.00 per square foot of living area falls within the range established by the best comparables in this record on an overall basis and below that range on a per-square-foot basis. Based on this record and after considering adjustments to the best comparables for differences, 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

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