



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

APPELLANT: Holly Brown
DOCKET NO.: 19-08825.001-R-1
PARCEL NO.: 12-30-103-003

The parties of record before the Property Tax Appeal Board are Holly Brown, 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: \$135,412
IMPR.: \$136,746
TOTAL: \$272,158

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 2,945 square feet of living area. The dwelling was built in 1962 and is approximately 57 years old. Features of the home include an unfinished partial basement, central air conditioning, one fireplace, and an attached garage with 696 square feet of building area. The property has a site with approximately 63,160 square feet of land area 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 one-story dwellings of wood siding or brick exterior construction ranging in size from 2,461 to 3,422 square feet of living area. The dwellings range in age from 58 to 68 years old. Each comparable has a partial basement with two having finished area, one

or two fireplaces, and an attached garage ranging in size from 504 to 1,022 square feet of building area. Three comparables have central air conditioning and comparable #4 has an additional detached garage. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .25 to 1.61 miles from the subject property. The improvement assessments on these properties range from \$92,684 to \$144,224 or from \$35.85 to \$42.15 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$114,634.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$272,158. The subject property has an improvement assessment of \$136,746 or \$46.43 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a uniformity grid analysis containing information on five equity comparables improved with one-story dwellings of brick or brick and wood siding exterior construction ranging in size from 3,088 to 3,254 square feet of living area. The dwellings were built from 1955 to 1965 with comparables #2, #4 and #5 having effective construction dates of 1971, 1980 and 1975, respectively. Each comparable has a full or partial basement with two being finished with a recreation room with either 1,320 or 2,441 square feet, central air conditioning, one or two fireplaces, and an attached or detached garage ranging in size from 546 to 956 square feet of building area. Comparable #3 also has a greenhouse. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .52 to 1.48 miles from the subject property. The improvement assessments on these properties range from \$139,766 to \$210,584 or from \$44.26 to \$64.72 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. The Board gives less weight to the appellant's comparables due to differences from the subject dwelling in size, finished basement area, and/or garage area. The Board gives less weight to board of review comparable #2 and #4 due to differences from the subject dwelling in basement finish. The Board gives most weight to board of review comparables #1, #3 and #5 as these properties are most similar to the subject dwelling in size and features with the exception that comparable #3 also has a greenhouse, a feature the subject does not have. These three comparables have improvement assessments ranging from \$160,125 and \$165,649 or from \$51.20 and \$52.22 per square foot of living area. The subject's improvement assessment of \$136,746 or \$46.43 per square foot of living area is below the range established by the best comparables in this record. 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:

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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COUNTY

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