



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

APPELLANT: Carl Coulson
DOCKET NO.: 19-08842.001-R-1
PARCEL NO.: 07-30-210-019

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: \$6,626
IMPR.: \$31,608
TOTAL: \$38,234

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 is improved with a one-story dwelling of wood siding exterior construction with 862 square feet of living area. The dwelling was constructed in 1932 and is approximately 87 years old. Features of the property include an unfinished basement, central air conditioning, and a detached garage with 528 square feet of building area. The property has a 5,750 square foot site and is located in Grayslake, Warren Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 858 to 924 square feet of living area. The dwellings range in age from 89 to 105 years old. Each comparable has a basement with one having finished area, one comparable has one fireplace, and one comparable has a detached garage with 528 square

feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .11 to .42 of one mile from the subject property. The comparables have improvement assessments ranging from \$26,030 to \$27,827 or from \$29.58 to \$32.43 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$26,319.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,234. The subject property has an improvement assessment of \$31,608 or \$36.67 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with one-story dwellings of wood siding exterior construction ranging in size from 720 to 904 square feet of living area. The dwellings were built from 1926 to 1950. Each comparable has an unfinished full basement and two comparables have detached garages with 480 or 600 square feet of building area. One comparable has central air conditioning and one fireplace. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .15 to .33 of one mile from the subject property. The comparables have improvement assessments ranging from \$25,976 to \$32,665 or from \$35.68 to \$36.71 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 parties submitted information on six comparables to support their respective positions with each property similar to the subject in location and dwelling style. Only one of the comparables has central air conditioning like the subject property and three comparables have a detached garage as does the subject property. Each of the appellant's comparables would require an upward adjustment due to the lack of central air conditioning and/or lack of a garage. Board of review comparable #1 would require an upward adjustment due to the lack of central air conditioning. Board of review comparable #3 would require upward adjustments due to the lack of central air conditioning and the lack of a garage. Appellant's comparables #2 and board of review comparable #2 would require downward adjustments as each has one fireplace, a feature the subject does not have. The comparables have improvement assessments that range from \$25,976 to \$32,665 or from \$29.58 to \$36.71 per square foot of living area. The subject's improvement assessment of \$31,608 or \$36.67 per square foot of living area falls within the range established by comparables in this record and well supported considering the necessary adjustments to make the comparables more equivalent to the subject. 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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