



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

APPELLANT: Carl Coulson  
DOCKET NO.: 19-08843.001-R-1  
PARCEL NO.: 07-30-210-029

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.:** \$41,382  
**TOTAL:** \$48,008

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 960 square feet of living area. The dwelling was built in 1973 and is approximately 46 years old. Features of the property include an unfinished full basement, one bathroom, and a detached garage with 360 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 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 728 to 997 square feet of living area. The dwellings range in age from 69 to 79 years old. Each comparable has a basement with one having finished area, two comparables have central air conditioning, and two comparables have a detached garage with 440 and 576

square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .06 to .46 of one mile from the subject property. The comparables have improvement assessments ranging from \$25,976 to \$40,393 or from \$34.85 to \$40.51 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$35,552.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,008. The subject property has an improvement assessment of \$41,382 or \$43.11 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 with one-story dwellings of wood siding exterior construction with either 600 or 912 square feet of living area. The dwellings were built in 1922 or 1971. Each comparable has an unfinished full basement, one comparable has central air conditioning, one comparable has one fireplace, and two comparables having detached garages with 528 or 580 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .06 to .50 of one mile from the subject property. The comparables have improvement assessments ranging from \$27,268 to \$41,580 or from \$44.32 to \$45.59 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 relative location and dwelling style. Less weight is given the appellant's comparables due to differences from the subject home in age being from 23 to 33 years older than the subject dwelling. The Board gives less weight to board of review comparable #2 due to differences from the subject dwelling in age, being 51 years older than the subject, and dwelling size being 37.5% smaller than the subject home. The Board finds only board of review comparables #1 and #3 are similar to the subject dwelling in age and size. Board of review comparable #1 has central air conditioning, a feature the subject does not have, but has no garage, a feature the subject property has. Board of review comparables #1 and #3 have improvement assessments of \$40,418 and \$41,580 or \$44.32 and \$45.59 per square foot of living area, respectively. The subject's improvement assessment of \$41,382 or \$43.11 per square foot of living area is higher than the improvement assessments on the overall basis due to the subject's slightly larger dwelling size in relation to these two properties, but falls below the range established by the best comparables in this record on a square foot basis. 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Carl Coulson, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld and Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085