



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

APPELLANT: Carl Coulson
DOCKET NO.: 19-08844.001-R-1
PARCEL NO.: 07-07-401-028

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: \$10,383
IMPR.: \$60,400
TOTAL: \$70,783

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 tri-level dwelling of wood siding exterior construction with 1,309 square feet of living area. The dwelling was constructed in 1969 and is approximately 50 years old. Features of the property include a finished lower level with 506 square feet, central air conditioning, one fireplace, and a detached garage with 576 square feet of building area. The property has a 10,980 square foot site and is located in Gurnee, 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 tri-level style dwellings of wood siding exterior construction ranging in size from 1,341 to 1,801 square feet of living area. The dwellings range in age from 52 to 58 years old. Each comparable has a lower level with two having finished area with either 364 or

576 square feet, central air conditioning and an attached or detached garage ranging in size from 308 to 768 square feet of building area. One comparable has a fireplace. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .19 to .34 of one mile from the subject property. The comparables have improvement assessments ranging from \$51,427 to \$69,429 or from \$37.40 to \$38.55 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$49,872.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,783. The subject property has an improvement assessment of \$60,400 or \$46.14 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 improved with tri-level style dwellings of wood siding exterior construction ranging in size from 1,283 to 1,334 square feet of living area. The dwellings were built from 1962 to 1971. Each comparable has a finished lower level ranging in size from 485 to 650 square feet and central air conditioning. Comparable #1 also has an unfinished basement and comparables #3 and #5 have one fireplace. Comparable #4 has an attached garage with 636 square feet of building area and a detached garage with 720 square feet. Comparables #1, #2, #3 and #5 have an attached or detached garage ranging in size from 380 to 864 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .10 to .30 of one mile from the subject property. The comparables have improvement assessments ranging from \$61,030 to \$65,148 or from \$46.22 to \$50.54 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 eight comparables to support their respective positions with each property being similar to the subject in location, dwelling style, and age. The Board gives less weight to appellant's comparables #1 and #3 due to differences from the subject dwelling in size and the fact that comparable #1 has an unfinished lower level. The Board gives less weight to board of review comparable #4 as this property has an additional garage that the subject does not have. The five remaining comparables are most similar to the subject in size and features. These comparables have improvement assessments that range from \$51,427 to \$64,593 or from \$38.35 to \$49.73 per square foot of living area. The subject's improvement assessment of \$60,400 or \$46.14 per square foot of living area falls within the range established by best comparables in this record and below each comparable submitted by the board of review. 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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