



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

APPELLANT: Carl Coulson
DOCKET NO.: 19-08845.001-R-1
PARCEL NO.: 07-30-209-007

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.: \$25,660
TOTAL: \$32,286

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 containing 1,105 square feet of living area. The dwelling was built in 1929 and is approximately 90 years old. Features of the property include a crawl space foundation, one bathroom, and a detached garage with 484 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 wood siding exterior construction ranging in size from 1,024 to 1,342 square feet of living area. The dwellings range in age from 91 to 9 years old. One comparable has an unfinished partial basement and two comparables have a crawl space foundation. Each comparable has one bathroom, one comparable has central air

conditioning, and one comparable has an attached garage with 242 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .21 to .49 of one mile from the subject property. The comparables have improvement assessments ranging from \$16,428 to \$26,037 or from \$16.04 to \$19.50 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$20,221.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,286. The subject property has an improvement assessment of \$25,660 or \$23.22 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 1,164 to 1,392 square feet of living area. The dwellings were built in 1925 and 1926 with comparable #2 having an effective construction date of 1949. Each comparable has a crawl space foundation, one to two bathrooms, and an attached or detached garage ranging in size from 225 to 864 square feet of building area. Comparables #2 and #3 have central air conditioning. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .05 to .10 of one mile from the subject property. The comparables have improvement assessments ranging from \$29,940 to \$36,405 or from \$25.72 to \$26.37 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, dwelling style, and chronological age. The Board gives less weight to appellant's comparable #1 due to the property's partial basement, a feature the subject does not have, and the lack of a garage, a feature the subject has. The remaining comparables have similar crawl space foundation as the subject property. Appellant's comparable #2 and board of review comparables #2 and #3 have central air conditioning, a feature the subject does not have, suggesting these comparables would require a downward adjustment to make them more equivalent to the subject property. Appellant's comparable #2 has no garage while the subject has a garage, suggesting this property would require an upward adjustment to make the property more equivalent to the subject property. These five comparables have improvement assessments that range from \$24,511 to \$36,405 or from \$19.40 to \$26.37 per square foot of living area. The subject's improvement assessment of \$25,660 or \$23.22 per square foot of living area falls within the range established by the best 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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