



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

APPELLANT: Patricia O'Donnell
DOCKET NO.: 20-00795.001-R-1
PARCEL NO.: 13-01-301-013

The parties of record before the Property Tax Appeal Board are Patricia O'Donnell, 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 ***a reduction*** 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: \$33,314
IMPR.: \$132,747
TOTAL: \$166,061

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 2020 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 two-story dwelling of brick exterior construction with 2,809 square feet of living area. The dwelling was constructed in 1978 and is approximately 42 years old. Features of the home include a basement with a recreation room, central air conditioning, two fireplaces and a 635 square foot garage. The property has a 44,900 square foot site and is located in Tower Lakes, Cuba 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 located within the same assessment neighborhood code as the subject property. The comparables have varying degrees of similarity when compared to the subject in location, dwelling size, design, age and features. The comparables have improvement assessments ranging from \$96,535 to \$119,677 or from \$36.56 to \$41.04 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal before the Board the prior year under Docket No. 19-03804.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$161,679 based on the evidence of record. Furthermore, the appellant reported in the appeal petition that the subject property is an owner-occupied residence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$171,163. The subject property has an improvement assessment of \$137,849 or \$49.07 per square foot of living area. The board of review disclosed the first year of the general assessment period was 2019 and a township equalization factor of 1.0271 was applied in the 2020 tax year to all non-farm properties in Cuba Township.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within the same assessment neighborhood code as the subject property. The comparables have varying degrees of similarity when compared to the subject in location, dwelling size, design, age and features. The comparables have improvement assessments ranging from \$114,433 to \$165,118 or from \$38.02 to \$53.07 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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 Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board the prior tax year under Docket Number 19-03804.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$161,679 based on the evidence submitted by the parties. The Property Tax Appeal Board finds the record disclosed that the Lake County quadrennial general assessment period began in the 2019 tax year and continues through the 2022 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through

9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

The Board finds this record disclosed the subject property is an owner-occupied residence and that the 2019 and 2020 tax years are within the same general assessment period. The Board finds the record shows an equalization factor of 1.0271 was issued in Cuba Township for the 2020 tax year. The Board further finds that the prior year's decision should be carried forward to the subsequent year subject only to any equalization factor applied to that year's assessments. The record contains no evidence showing the Board's 2019 decision was reversed or modified upon review or that the subject property sold in an arm's-length transaction establishing a different fair cash value. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's finding plus the application of the equalization factor of 1.0271.

As a final point, the Board finds the subject dwelling is being equitably assessed, particularly in light of its newly reduced improvement assessment as a result of applying Section 16-185 of the Property Tax Code for an assessment of \$132,747 or \$47.26 per square foot of living area.

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: February 15, 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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