



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

APPELLANT: Barbara Kraus
DOCKET NO.: 20-00843.001-R-1
PARCEL NO.: 01-25-409-040

The parties of record before the Property Tax Appeal Board are Barbara Kraus, 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: \$43,923
IMPR.: \$138,794
TOTAL: \$182,717

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 2-story dwelling of wood siding exterior construction with 2,423 square feet of living area. The dwelling was built in 2016 and is approximately 4 years old. Features of the property include a full walk-out basement, central air conditioning, one fireplace, and a 1,088 square foot detached garage. The property has an approximate 24,311 square foot site and is located in Antioch, Antioch Township, Lake County.¹

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 that have different neighborhood codes than the subject property and are located from .44 of a mile to 1.91 miles from the subject. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 2,304 to 2,708 square feet of

¹ The Board finds the best description of the subject is the property index card provided by the board of review.

living area. The homes range in age from 4 to 10 years old. The comparables each have a full basement, one of which has finished area. Each comparable has central air conditioning, one fireplace, and a garage ranging in size from 400 to 1,120 square feet of building area. The comparables have improvement assessments ranging from \$96,130 to \$117,353 or from \$41.72 to \$43.56 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$103,643 or \$42.77 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$182,717. The subject property has an improvement assessment of \$138,794 or \$57.28 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on ten comparables with three comparables having the same assessment neighborhood code as the subject property and located from .04 of a mile to 1.80 miles from the subject.² The comparables are improved with 1-story, 1.5-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 1,792 to 2,754 square feet of living area. The homes were built from 1950 to 2016 with comparable #9 having a built date of 1960 but an effective built date of 1982. The comparables each have a full or partial basement, four of which have finished area and five of which are walk-outs. Nine comparables each have central air conditioning. Six comparables each have one or two fireplaces. Nine comparables each have one or two garages which each individually range in size from 504 to 912 square feet of building area. The comparables have improvement assessments ranging from \$80,314 to \$172,685 or from \$31.38 to \$68.63 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The board of review also provided an "Assessor Summary" which indicated the board of review comparables #1 through #8 were all lakefront properties like the subject. The assessor explained that "Neighborhood adjustments" were made to the comparables #1 through #8. The assessor further explained that the subject property had been demolished and re-built in 2016 and finding similar lakefront homes in the same neighborhood was "rare." The assessor pointed out that the appellant had provided no properties from the subject's neighborhood and only one comparable was a lakefront property. The appellant did not refute any of the appellant's evidence. The assessor did not include comparables #9 and #10 in its "summary."

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 Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

² The board of review submitted three grid analyses with ten total comparables. Two grids contained eight comparables numbered 1 through 8 while the two comparables (Parcel IDs 0125409010 and 0125409021) on the third grid are numbered #1 and #2 but will be renumbered by the Board as numbers 9 and 10.

The record contains fourteen comparables submitted by the parties to support their respective positions. The Board gives less weight to the appellant's comparables #1, #2 and #3 as well as board of review comparables #9 and #10 which were not identified as lakefront properties like the subject. The Board gives less weight to board of review comparables #4, #7 and #8 due to their dissimilar 1-story designs when compared to the subject. The Board also gives less weight to the appellant's comparable #4 due to its less proximate location to the subject, being almost 2 miles distant from the subject, than the other comparables in the record.

The Board finds the best evidence of assessment equity to be the board of review's five remaining comparables which are all identified as lakefront properties like the subject and are similar to the subject in design and other features. However, three comparables are older than the subject, four comparables have different neighborhood codes than the subject, three comparables have finished basements unlike the subject, and one comparable lacks both a fireplace and a garage which are features of the subject. Nevertheless, these comparables have improvement assessments ranging from \$115,015 to \$146,099 or from \$50.65 to \$60.70 per square foot of living area. The subject's improvement assessment of \$138,794 or \$57.28 per square foot of living area falls within the range established by best comparables in this record. Furthermore, the subject's improvement assessment is logical when compared to the board of review comparable #1 which is the only one of the best comparables that is located in the same neighborhood as the subject and is the most proximate in location. When compared to comparable #1, the subject is larger in size, considerably newer in age, and has a fireplace and a garage that comparable #1 lacks further supporting the subject's improvement assessment. After considering adjustments to the two best comparables for differences from the subject, 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 improvement assessment based on inequity is not warranted.

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: September 20, 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

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