



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

APPELLANT: Maria Angelos
DOCKET NO.: 20-01055.001-R-1
PARCEL NO.: 16-09-206-007

The parties of record before the Property Tax Appeal Board are Maria Angelos, 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: \$109,519
IMPR.: \$189,086
TOTAL: \$298,605

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 one-story dwelling of brick exterior construction with 4,069 square feet of living area. The dwelling was built in 1966 with an effective year built of 1973 and a chronological age of approximately 54 years. Features of the home include a partial basement with finished area, central air conditioning, two fireplaces and a 550 square foot attached garage. The property has an approximate 24,000 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The Board finds the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 19-06165. In that appeal the Property Tax Appeal Board rendered a decision based on an agreement between the parties lowering the assessment of the subject property to \$298,605.

For this 2020 tax year appeal, 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 are located within the same assessment neighborhood code as the subject property and within .45 of a mile from the subject. The comparables have varying degrees of similarity when compared to the subject in location, design, age, dwelling size and other features. The comparables have improvement assessments ranging from \$141,106 to \$156,607 or from \$41.51 to \$45.41 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$176,289 or \$43.33 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 \$299,113. The subject property has an improvement assessment of \$189,408 or \$46.55 per square foot of living area. The board of review also reported in its submission that 2019 was the beginning of the subject's general assessment cycle and that no township equalization factor was applied in 2020 by county assessment officials. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located within the same assessment neighborhood code as the subject property and within .61 of a mile from the subject. The comparables have varying degrees of similarity when compared to the subject in location, design, age, dwelling size and other features. The comparables have improvement assessments ranging from \$195,489 to \$237,713 or from \$49.20 to \$62.62 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The Board finds, based upon judicial notice from the 2019 tax year appeal, that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket Number 19-06165. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$298,605 based on the weight of the evidence. 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 (35 ILCS 200/16-185) 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 record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2019 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that 2019 and 2020 are within the same general assessment period.

The record contains no evidence indicating that the subject property sold in an arm's length transaction after the Board's decision, the decision of the Property Tax Appeal Board has been reversed or modified upon review or a township equalization factor was applied in 2020 by county assessment officials. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision plus the application of an equalization factor, if any.

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:

August 23, 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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