



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

APPELLANT: Rhea Flanagan  
DOCKET NO.: 20-01274.001-R-1  
PARCEL NO.: 15-36-101-014

The parties of record before the Property Tax Appeal Board are Rhea Flanagan, the appellant, 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:** \$109,344  
**IMPR.:** \$173,781  
**TOTAL:** \$283,125

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 part one-story and part two-story dwelling of brick and wood siding exterior construction with 4,802 square feet of living area. The dwelling was built in 1957 but has a reported effective construction date of 1965. Features of the home include a slab foundation, central air conditioning, one fireplace and an attached garage with 2,263 square feet of building area. The property has a 103,900 square foot site and is located in Riverwoods, Vernon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with two, one-story dwellings and two, two-story dwellings of wood siding exterior construction that range in size from 3,995 to 5,186 square feet of living area. The homes were built from 1952 to 1966 with comparables #1, #2 and #4 having effective construction dates of 1973, 1965 and 1980, respectively. Each comparable has central air conditioning, one to three fireplaces and a garage

ranging in size from 747 to 1,887 square feet of building area. Comparable #3 has a 638 square foot basement and comparables #1 and #2 have additional garages or carports with 880 and 720 square feet of building area, respectively. These properties have sites ranging in size from 46,340 to 100,790 square feet of land area. The comparables are located from approximately .07 to .51 of one mile from the subject property. These properties have improvement assessments ranging from \$125,213 to \$175,998 or from \$31.34 to \$36.08 per square foot of living area. The land assessments range from \$61,408 to \$111,449 or from \$1.07 to \$1.33 per square foot of land area. The appellant requested the subject's land assessment be reduced to \$101,128 and the improvement assessment be reduced to \$171,959 for a total revised assessment of \$273,087.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$283,125. The subject property has an improvement assessment of \$173,781 or \$36.19 per square foot of living area and a land assessment of \$109,344 or \$1.05 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables with comparable #4 being the same property as appellant's comparable #4. The comparables area improved with two-story dwellings of brick or wood siding exterior construction that range in size from 4,436 to 5,186 square feet of living area. The homes were built from 1962 to 1975 and have effective construction dates from 1975 to 1980. Three comparables have full or partial basements, two with finished area, and comparable #4 has a crawl space foundation. Each property has central air conditioning, two or three fireplaces, and an attached garage ranging in size from 484 to 1,374 square feet of building area. Comparable #1 has an additional detached garage and comparable #2 has an inground swimming pool. These properties have sites ranging in size from 47,850 to 87,550 square feet of land area and are located from approximately .36 to 1.54 miles from the subject property. The improvement assessments range from \$175,998 to \$210,498 or from \$33.94 to \$45.91 per square foot of living area. The land assessments range from \$81,848 to \$111,449 or from \$1.17 to \$1.78 per square foot of land 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.

With respect to the land assessment, the Board gives most weight to appellant's comparables #1, #2 and #4 and board of review comparables #3 and #4, which includes the common comparable. These properties are most similar to the subject site in size containing from 82,370 to 100,790 square feet of land area and have land assessments ranging from \$99,999 to \$111,449 or from \$1.07 to \$1.30 per square foot of land area. The subject has a land assessment of \$109,344 or \$1.05 per square foot of land area, which is below the range on a per square foot of land area

basis. Less weight was given the remaining comparables due to differences from the subject in site size. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With respect to the improvement assessment, the Board gives less weight to appellant's comparables #1 and #2 due to differences from the subject in reported design and differences from the subject dwelling in size. The Board gives most weight to appellant's comparables #3 and #4 and the board of review comparables, which includes the common comparable, as these properties are improved with homes most similar to the subject in style and size. Four of the comparables would require downward adjustments as they have full or partial basements with two having finished area whereas the subject has a slab foundation. Each comparable would require a downward adjustment because they have one or two more fireplaces than the subject property. Board of review comparable #2 would require a downward adjustment because of the inground swimming pool, a feature the subject does not have. Appellant's comparable #4 and the board of review comparables, which includes the common property, would require downward adjustments because of their superior actual or effective ages relative to the subject dwelling. Each comparable has a smaller garage than the subject which would require upward adjustments to make them more equivalent to the subject property. These comparables have improvement assessments ranging from \$170,268 to \$210,498 or from \$33.94 to \$45.91 per square foot of living area. The subject's improvement assessment of \$173,781 or \$36.19 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, after considering the suggested adjustments to the comparables, 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 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: July 19, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Rhea Flanagan  
2920 Orange Brace  
Riverwoods, IL 60015

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085