



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

APPELLANT: Cynthia Wait
DOCKET NO.: 20-01318.001-R-1TThe
PARCEL NO.: 16-05-410-003

The parties of record before the Property Tax Appeal Board are Cynthia Wait, 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: \$148,896
IMPR.: \$255,073
TOTAL: \$403,969

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 single-family dwelling of brick exterior construction with 4,244 square feet of living area.¹ The dwelling was constructed in 1989 and is approximately 31 years old. Features of the home include a partial basement finished with a 1,100 square foot recreation room, central air conditioning, three fireplaces, and an 828-square foot garage. The property has an approximate 60,110 square foot site and is located in Lake Forest, West Deerfield 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 located in the same neighborhood code as the subject and within .26 of a mile from

¹ The Board finds the best description of the subject dwelling is found in its property record card provided by the board of review which contains a schematic drawing showing the dwelling to be part one-story and part two-story.

the subject. The comparables consist of two-story single-family dwellings of brick or wood siding exterior construction that are from 19 to 25 years old. The dwellings range in size from 3,855 to 4,330 square feet of living area. The dwellings each have a full or partial basement, two of which have 1,193 or 1,568 square feet of finished area. Each comparable has central air conditioning, one fireplace, and a garage ranging in size from 763 to 1,125 square feet of building area. The comparables have improvement assessments ranging from \$186,140 to \$219,960 or from \$47.28 to \$54.85 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$212,907 or \$50.17 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 \$403,969. The subject property has an improvement assessment of \$255,073 or \$60.10 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood code as the subject and within .55 of a mile from the subject. The comparables consist of one, one-story and three, two-story single-family dwellings of brick or wood-siding exterior construction that were built from 1988 to 1995. The dwellings range in size from 3,806 to 4,748 square feet of living area. The board of review reported that one comparable has a concrete slab foundation and three comparables each have a full or partial basement, two of which have 632 or 1,700 square feet of finished area. Each comparable has central air conditioning, two fireplaces and a garage ranging in size from 850 to 960 square feet of building area. One comparable has an inground swimming pool. The comparables have improvement assessments ranging from \$270,106 to \$289,838 or from \$56.89 to \$71.70 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 Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains seven suggested equity comparables for the Board's consideration. The Board gives less weight to board of review comparable #1 due to its inground swimming pool which is not a feature of the subject and board of review comparable #3 due to its lack of a basement foundation which is a feature of the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are relatively similar to the subject in location, design, age, dwelling size and some features. These comparables have improvement assessments ranging from \$186,140 to \$279,884 or from \$47.28 to \$71.70 per square foot of living area. The subject's improvement assessment of \$255,073 or \$60.10 per square foot of living area falls within the range established by the best

comparables in the record. Based on this record and after considering adjustments to the comparables for differences when compared to 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 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:

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

State of Illinois

Property Tax Appeal Board

William G. Stratton Building, Room 402

401 South Spring Street

Springfield, IL 62706-4001

APPELLANT

Cynthia Wait, by attorney:

Robert Rosenfeld

Robert H. Rosenfeld and Associates, LLC

33 North Dearborn Street

Suite 1850

Chicago, IL 60602

COUNTY

Lake County Board of Review

Lake County Courthouse

18 North County Street, 7th Floor

Waukegan, IL 60085

