



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

APPELLANT: Renee Edwards
DOCKET NO.: 20-01351.001-R-1
PARCEL NO.: 16-05-202-098

The parties of record before the Property Tax Appeal Board are Renee Edwards, 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: \$101,154
IMPR.: \$239,552
TOTAL: \$340,706

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 is improved with a 1.75-story dwelling of wood siding exterior construction with 3,743 square feet of living area. The dwelling was built in 1985 and is approximately 35 years old. Features of the home include a full basement that is partially finished with a recreation room, central air conditioning, one fireplace, 5 bathrooms, and an attached garage with 1,092 square feet of building area. The property has a 19,850 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 four equity comparables improved with 1.8-story or 2-story dwellings of brick exterior construction that range in size from 3,689 to 5,156 square feet of living area. The homes are 34 or 35 years old. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces, 3½

to 4½ bathrooms, and an attached garage ranging in size from 720 to 828 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located within approximately .19 of one mile from the subject. These properties have improvement assessments ranging from \$214,623 to \$287,588 or from \$54.17 to \$58.18 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$209,701.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$354,077. The subject property has an improvement assessment of \$252,923 or \$67.57 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with 1.75-story or 2-story dwellings of wood siding, brick or brick and wood siding exterior construction that range in size from 3,537 to 4,430 square feet of living area. The homes were built from 1984 to 1987. Each comparable has a full or partial basement with three having finished area, central air conditioning, two fireplaces, three or four full bathrooms, one or two ½ bathrooms, and an attached garage ranging in size from 782 to 936 square feet of building area. Comparable #2 has an in-ground swimming pool. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .06 to .33 of one mile from the subject property. The comparables have improvement assessments ranging from \$223,711 to \$294,705 or from \$60.25 to \$66.52 per square foot of living area.

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 equity comparables in this record support a reduction in the subject's assessment.

The record contains nine comparables submitted by the parties to support their respective positions. The Board gives little weight to appellant's comparables #1 through #3 and board of review comparable #3 as these properties are improved with homes that are from approximately 18% to 38% larger than the subject dwelling. Less weight is given board of review comparable #2 as this property has an inground swimming pool, a feature the subject property does not have. The Board finds the best evidence of assessment equity to be appellant's comparable #4 and board of review comparables #1, #4 and #5. These properties are improved with dwellings that range in size from 3,689 to 4,070 square feet of living area. Appellant's comparable #1 has one less bathroom than the subject, an unfinished basement, and a smaller garage than the subject, suggesting this property would require upward adjustments to make it more equivalent to the subject property. The three best board of review comparables have fewer bathrooms than the subject and smaller garages than the subject, suggesting these properties would require upward adjustments to make them more equivalent to the subject property for these features. Board of review comparable #5 has an unfinished basement, indicating an upward adjustment to this comparable for this characteristic would be appropriate. However, each of these board of review

comparables has an additional fireplace in relation to the subject property indicating that a downward adjustment to each comparable would be appropriate for this attribute. These four comparables have improvement assessments that range \$214,623 to \$264,449 or from \$58.18 to \$64.98 per square foot of living area. The subject's improvement assessment of \$252,923 or \$67.57 per square foot of living area falls within the overall range but above the range on a per square foot of living area basis as established by the best comparables in this record. However, the three comparables most similar to the subject in dwelling size, appellant's comparable #4 and board of review comparables #1 and #5 have improvement assessments ranging from \$214,623 to \$228,092 or from \$58.18 to \$60.33 per square foot of living area, below the subject's assessment on both an overall basis and a per square foot of living area basis. Based on this record, after considering the necessary adjustments to the comparables as set forth herein, the Board finds the parties demonstrated with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's assessment is 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:

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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