



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

APPELLANT: Karen Leone
DOCKET NO.: 20-01394.001-R-1
PARCEL NO.: 16-09-102-009

The parties of record before the Property Tax Appeal Board are Karen Leone, 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: \$91,421
IMPR.: \$91,961
TOTAL: \$183,382

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 one-story dwelling of brick exterior construction containing 1,821 square feet of living area. The dwelling was built in 1966 and is approximately 54 years old. Features of the home include a slab foundation, central air conditioning, one fireplace and an attached garage with 550 square feet of building area. The property has a 21,200 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 one-story dwellings of wood siding exterior construction that range in size from 1,944 to 2,222 square feet of living area. The homes range in age from 57 to 61 years old. The comparables have either a crawl space or a slab foundation, two comparables have central air conditioning, each comparable has one fireplace, and three comparables have

detached garages ranging in size from 484 to 528 square feet of building area. The comparables are located from approximately .04 to .45 of one mile from the subject property. These properties have improvement assessments ranging from \$77,754 to \$90,199 or from \$39.09 to \$42.76 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$74,478.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$184,858. The subject property has an improvement assessment of \$93,437 or \$51.31 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 improved with one-story dwellings of brick, wood siding or brick and wood siding exterior construction that range in size from 1,816 to 1,894 square feet of living area. The homes were built from 1964 to 1968. The comparables have slab foundations, central air conditioning, one fireplace, and an attached garage ranging in size from 462 to 600 square feet of building area. The comparables are located from approximately .13 to .32 of one mile from the subject property. These properties have improvement assessments ranging from \$90,038 to \$92,840 or from \$48.15 to \$50.65 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 evidence in the record supports a reduction in the subject's assessment.

The parties submitted eight equity comparables to support their respective positions. The comparables are similar to the subject in location, age and style. Each comparable has a lower improvement assessment than the subject on an overall basis and on a per square foot of living area basis. The Board finds, however, the comparables provided by the board of review are more similar to the subject dwelling in size, construction and/or features than are the comparables provided by the appellant. The board of review comparables have improvement assessments that range from \$90,038 to \$92,840 or from \$48.15 to \$50.65 per square foot of living area. The subject's improvement assessment of \$93,437 or \$51.31 per square foot of living area falls above the range established by the best overall comparables in this record. Based on this record the Board finds a reduction to the subject's improvement assessment is appropriate.

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

AGENCY

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