



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

APPELLANT: Denise Krol
DOCKET NO.: 20-01466.001-R-1
PARCEL NO.: 16-28-108-002

The parties of record before the Property Tax Appeal Board are Denise Krol, 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: \$61,511
IMPR.: \$132,859
TOTAL: \$194,370

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 3,169 square feet of living area. The dwelling was built in 1959 and is approximately 61 years old. Features of the home include an unfinished full basement, central air conditioning, one fireplace and an attached garage containing 675 square feet of building area. The property has a site with approximately 13,090 square feet of land area located in Deerfield, 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 improved with a 1-story, 1.5-story or 2-story dwelling of brick or wood siding exterior construction ranging in size from 3,124 to 3,360 square feet of living area. The homes range in age from 56 to 62 years old. Two comparables have partial basements with one being

partially finished and one comparable has a slab foundation. Each comparable has central air conditioning and an attached garage ranging in size from 418 to 484 square feet of building area. Two comparables have two or three fireplaces. The comparables are located from approximately .13 to .48 of one mile from the subject property. The comparables have improvement assessments ranging from \$96,511 to \$126,450 or from \$28.72 to \$39.12 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$112,922.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$194,370. The subject property has an improvement assessment of \$132,859 or \$41.92 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables with comparable #3 being the same property as appellant's comparable #3. The comparables are improved with one-story dwellings of brick or a combination of brick and wood siding exterior construction ranging in size from 3,016 to 3,432 square feet of living area. The homes were built in 1960 or 1964 with comparable #2 having an effective construction date of 1978. One comparable has a partial basement with finished area, one comparable has a crawl space foundation and one comparable has a crawl space foundation. Each comparable has central air conditioning and an attached garage ranging in size from 440 to 546 square feet of building area. Two comparables have one or two fireplaces. The comparables are located from .11 to .48 of one mile from the subject property. These properties have improvement assessments ranging from \$122,202 to \$148,272 or from \$39.12 to \$44.15 per square foot of living 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.

The Board finds the best evidence of assessment equity to be appellant's comparable #3 and the comparables submitted by the board of review, which includes the common comparable, as the properties are improved with dwellings most similar to the subject dwelling in style. Appellant's comparable #3/board of review comparable #3 requires an upward adjustment due to its lack of a fireplace, a feature of the subject, and slab foundation which is inferior to the subject's full basement. Board of review comparable #2 would require an upward adjustment due to its crawl space foundation which is inferior to the subject's full basement. Board of review comparable #1 would require a downward adjustment as it has finished basement area and an additional fireplace. These three comparables have improvement assessments that range from \$122,202 to \$148,272 or from \$39.12 to \$44.15 per square foot of living area. The subject's improvement assessment of \$132,859 or \$41.92 per square foot of living area falls within the range established by the best comparables in this record and is well supported given the necessary adjustments to the comparables for differences from the subject property. Less weight is given appellant's

comparables #1 and #2 due to differences from the subject in dwelling style. Based on this record 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:

October 18, 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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