



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

APPELLANT: James Loarie
DOCKET NO.: 20-02015.001-R-1
PARCEL NO.: 17-31-308-007

The parties of record before the Property Tax Appeal Board are James Loarie, 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: \$135,042
IMPR.: \$197,748
TOTAL: \$332,790

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 2.5-story dwelling of brick exterior construction with 5,493 square feet of living area. The dwelling was constructed in 1928, is approximately 92 years old, and has a reported effective age of 1935.¹ Features of the home include a 1,885 square foot basement with 1,508 square feet of finished area, central air conditioning, a fireplace, a 546 square foot attached garage, a 441 square foot detached garage, and an inground swimming pool. The property has an approximately 15,055 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity

¹ Additional details regarding the subject property not reported by the appellant are found in the subject's property record card presented by the board of review.

comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with 2-story or 2.5-story homes of brick or stone exterior construction ranging in size from 5,152 to 5,276 square feet of living area. The dwellings range in age from 78 to 97 years old. Each home has an 850 to 1,344 square foot basement ranging in size with 320 to 1,075 square feet of finished area, central air conditioning, two or three fireplaces, and an attached garage ranging in size from 400 to 961 square feet of building area. The comparables have improvement assessments ranging from \$111,537 to \$184,292 or from \$21.65 to \$34.93 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$353,262. The subject property has an improvement assessment of \$218,220 or \$39.73 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 located within the same assessment neighborhood code as the subject property. The comparables are improved with 2-story homes of brick, stone, or brick and stucco exterior construction ranging in size from 4,970 to 5,597 square feet of living area. The dwellings were built from 1920 to 1928 and have effective ages ranging from 1928 to 1967. Each home has a 923 to 1,948 square foot basement with 738 to 1,558 square feet of finished area, central air conditioning, and one or five fireplaces. Two comparables have a 672 or 702 square foot attached garage. Comparable #1 has an inground swimming pool. The comparables have improvement assessments ranging from \$239,150 to \$268,969 or from \$45.81 to \$53.45 per square foot of living area. Based on this evidence the board of review requested the subject's improvement assessment be confirmed.

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 record contains a total of six equity comparables for the Board's consideration. The Board gives less weight to the board of review's comparable #1, which lacks a garage that is a feature of the subject. The Board gives less weight to the appellant's comparable #1 and the board of review's comparable #2, which each have a much smaller basement and much less finished basement area than the subject.

The Board finds the best evidence of assessment equity be the appellant's comparables #2 and #3 and the board of review's comparable #3, which are more similar to the subject in dwelling size, age/effective age, location, basement size and finished area, and some features, although none of these properties has two garages and an inground swimming pool like the subject. These

comparables have improvement assessments that range from \$174,353 to \$265,632 or from \$33.43 to \$53.45 per square foot of living area. The subject's improvement assessment of \$218,220 or \$39.73 per square foot of living area falls within the range established by the best comparables in this record and is justified given the subject's two garages and inground swimming pool. Based on this record and after considering appropriate adjustments to the best comparables for differences from 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: 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

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

APPELLANT

James Loarie, 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