



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

APPELLANT: William Bodle
DOCKET NO.: 20-02067.001-R-1
PARCEL NO.: 16-22-409-022

The parties of record before the Property Tax Appeal Board are William Bodle, 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: \$50,059
IMPR.: \$42,777
TOTAL: \$92,836

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 1-story ranch-style dwelling of wood siding exterior construction with 1,291 square feet of living area. The dwelling was constructed in 1953 and is approximately 67 years old. The subject dwelling has an effective built year of 1957 due to remodeling done in 1991.¹ Features of the home include a crawl-space foundation, central air conditioning, a fireplace, and an attached garage containing 220 square feet of building area. The property has a site measuring approximately 7,814 square feet and is located in Highland Park, Moraine 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 a grid containing information on

¹ Some descriptive information was drawn from the subject's property record card submitted by the board of review and not refuted by the appellant.

four equity comparables located in the same assessment neighborhood code as is assigned to the subject property. The comparables consist of 1-story ranch-style homes of wood or vinyl siding exterior construction that range in size from 1,224 to 1,936 square feet of living area. The homes range in age from 67 to 73 years old. Three comparables feature a crawl space and one is built on a concrete slab foundation. The comparables each have central air conditioning, two have a fireplace, and each features a garage ranging in size from 228 to 462 square feet of building area. The comparables have improvement assessments that range from \$34,188 and \$60,747 or from \$27.39 to \$31.96 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$39,424 or \$30.54 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 \$92,836. The subject property has an improvement assessment of \$42,777 or \$33.13 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 located in the same assessment neighborhood code as is assigned to the subject property. The comparables consist of 1-story ranch-style dwellings with brick or wood siding exteriors ranging in size from 1,144 to 1,298 square feet of living area. The homes were built from 1949 to 1965 and have effective built years ranging from 1953 to 1979. Each comparable features a full basement, four with recreation rooms. Each comparable also features central air conditioning and an attached or a detached garage ranging in size from 276 to 576 square feet of building area. The comparables have improvement assessments that range from \$53,128 to \$67,789 or from \$41.42 to \$53.80 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 parties submitted a total of nine equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparable #2 based on its dwelling size being approximately 40% larger when compared to the subject dwelling. The Board gave less weight to appellant's comparable #2, along with each of the board of review comparables based on their concrete slab or full basement foundations which differ from the subject's crawl-space foundation. Additionally, board of review comparables #1, #3, #4, and #5 each have a recreation room which the subject dwelling lacks.

The Board finds the best evidence of equity in assessment to be appellant's comparables #1 and #4 which are most similar to the subject property in terms of location, design, dwelling size,

foundation, and most features. These two most similar comparables in the record have improvement assessments of \$34,188 and \$43,016 or \$27.39 and \$31.96 per square foot of living area. The subject's improvement assessment of \$42,777 or \$33.13 per square foot of living area is bracketed by the two most similar comparables in this record in terms of overall improvement assessment and is slightly higher on a per square foot of living area basis. However, the subject's slightly higher price per square foot of living area is logical given its slightly smaller dwelling size relative to appellant's comparable #4 and considering the well accepted real estate principle of economies of scale which establishes that, most things being similar, as the size of the living area decreases, its price per square foot increases, and vice-versa. After considering adjustments to the best comparables in this record for differences from the subject such as dwelling size, the Board finds that the appellant did not establish by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, no reduction in the subject's improvement assessment is warranted.

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: November 22, 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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