



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

APPELLANT: Linda Ransom  
DOCKET NO.: 20-02076.001-R-1  
PARCEL NO.: 16-10-101-035

The parties of record before the Property Tax Appeal Board are Linda Ransom, 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:** \$102,600  
**IMPR.:** \$167,129  
**TOTAL:** \$269,729

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-story dwelling of brick exterior construction with 3,072 square feet of living area. The dwelling was constructed in 1963 and is approximately 57 years old. Features of the home include a partially finished basement, central air conditioning, two fireplaces, and an attached garage containing 552 square feet of building area. The property has a site measuring approximately 45,999 square feet and is located in Lake Forest, 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 four equity comparables located in the same assessment neighborhood code as is assigned to the subject property. The comparables consist of 1.5-story and 2-story homes of brick or wood siding exterior construction that range in size from 2,656 to 3,262 square feet of living area. The

homes range in age from 53 to 71 years old. The homes each feature a basement, two with finished area. Each comparable has central air conditioning, one or two fireplaces, and an attached or a detached garage ranging in size from 460 to 528 square feet of building area. The comparables have improvement assessments that range from \$136,209 to \$169,215 or from \$49.97 to \$51.87 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$156,940 or \$51.09 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 \$269,729. The subject property has an improvement assessment of \$167,129 or \$54.40 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 located in the same assessment neighborhood code as is assigned to the subject property. The comparables consist of 2-story dwellings with wood siding exteriors ranging in size from 2,660 to 3,193 square feet of living area. The comparables were built in 1965 or 1966 with comparables #1, #2, and #3 having effective ages built of 1974, 1992, and 1981, respectively. The comparables each feature a partially finished basement. Each of these homes also features central air conditioning, one to three fireplaces, and an attached garage ranging in size from 483 to 600 square feet of building area. The comparables have improvement assessments ranging from \$173,535 to \$199,207 or from \$57.94 to \$67.61 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 that 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 eight equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's four comparables based on comparable #1 being older in age relative to the subject, comparables #2 and #4 lacking a finished basement area, dissimilar to the subject's partially finished basement, and comparable #3 having a dissimilar 1.5-story design relative to the subject's 2-story home. The Board gave reduced weight to board of review comparables #2 and #3 due to their newer effective ages built of 1992 and 1981, respectively, compared to the subject's actual and effective age built of 1963.

The Board finds the best comparables in the record to be board of review comparables #1 and #4 as these two comparables are most similar to the subject in design, age, and finished basement area, in addition to being in the same neighborhood code, and being similar in dwelling size and most other features. The two most similar comparables in the record have improvement

assessments of \$173,535 and \$199,207 or \$57.94 and \$62.39 per square foot of living area. The subject's improvement assessment of \$167,129 or \$54.40 per square foot of living is lower than the two best comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis. However, this appears justified given the subject's smaller finished basement area. Based on this record, and after making appropriate adjustments to the comparables for differences from the subject, the Board finds that the subject improvement is equitably assessed and, therefore, no reduction 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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