



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

APPELLANT: Rhoda Gaule
DOCKET NO.: 20-02080.001-R-1
PARCEL NO.: 16-26-105-017

The parties of record before the Property Tax Appeal Board are Rhoda Gaule, 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: \$67,092
IMPR.: \$200,000
TOTAL: \$267,092

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 two-story dwelling of stone and wood siding exterior construction with 2,962 square feet of living area. The dwelling was built in 2015 and is five years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 441 square foot garage. The property has an approximately 9,760 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of wood siding exterior construction that range in size from 2,932 to 3,525 square feet of living area. The homes range in age from two to seven years old. Each comparable has a basement with finished area, central air conditioning

and a garage ranging in size from 399 to 462 square feet of building area. Two comparables have either one or two fireplaces. The comparables have improvement assessments that range from \$200,424 to \$230,375 or from \$65.35 to \$68.36 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$198,815 or \$66.45 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 \$275,204. The subject property has an improvement assessment of \$208,112 or \$70.26 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 in the same assessment neighborhood code as the subject property.¹ Board of review comparable #1 is the same property as the appellant's comparable #3. The comparables are improved with two-story dwellings of wood siding or stone and wood siding exterior construction that range in size from 2,759 to 3,384 square feet of living area. The homes were built in 2012 or 2015. Each comparable has a basement with finished area, central air conditioning and a garage with 420 or 640 square feet of building area. One comparable has a fireplace. The comparables have improvement assessments that range from \$144,305 to \$274,495 or from \$52.30 to \$81.12 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 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 met this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains five equity comparables for the Board's consideration, as one property was common to both parties. The Board gives less weight to board of review comparable #2 which has a larger garage relative to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables along with board of review comparables #1 and #3, which includes the common comparable. These best comparables are more similar to the subject in location, age, design and other features, but have varying degrees of similarity to the subject in dwelling size. The comparables have improvement assessments that range from \$144,305 to \$230,375 or from \$52.30 to \$68.36 per square foot of living area. The subject's improvement assessment of \$208,112 or \$70.26 per

¹ The board of review's grid analysis is labeled "Uniformity Grid Analysis for TAX YEAR – 2021," however, the subject's assessment values reported by both parties match the assessment values for the subject as reported in its Notice of Findings by the Lake County Board of Review for tax year 2020, submitted by the appellant. Additionally, the common comparable property was reported by both parties with matching assessment values, suggesting the board of review's assessment values for its comparables represent tax year 2020 values.

square foot of living area falls within the range established by the best comparables in this record on an overall value basis and above the range on a per square foot basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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:

April 19, 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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COUNTY

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