



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

APPELLANT: Lynda Erf  
DOCKET NO.: 20-02127.001-R-1 through 20-02127.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Lynda Erf, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-02127.001-R-1	16-15-433-039	39,611	0	\$39,611
20-02127.002-R-1	16-15-433-040	50,255	132,358	\$182,613

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 ranch style home of brick exterior construction with 2,632 square feet of living area. The dwelling was constructed in 1945 and has a reported effective age of 1977 as shown in the property record card presented by the board of review.<sup>1</sup> Features of the home include a basement with a recreation room, central air conditioning, two fireplaces, and a

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<sup>1</sup> Additional details of the subject property not provided by the appellant have been drawn from the board of review's evidence and the subject's property record cards which the Board finds to be the best descriptive data of the subject.

506 square foot garage. The property, consisting of two parcels, has a 27,234 square foot site<sup>2</sup> and is located in Highwood, Moraine Township, Lake County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal; no dispute was raised concerning the land assessment. In support of this argument the appellant submitted information on four equity comparables improved with ranch style homes of brick or stone exterior construction ranging in size from 2,128 to 2,970 square feet of living area. The dwellings range from 58 to 72 years old. The homes each have a basement, central air conditioning, and a garage ranging in size from 345 to 978 square feet of building area. One of the comparables has a finished basement area. Two of the homes each have one fireplace. The comparables are located within 0.32 of a mile from the subject property and are within the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$101,802 to \$146,885 or from \$44.41 to \$49.46 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$125,480 or \$47.67 per square foot of living area.

The board of review submitted two sets of "Board of Review Notes on Appeal" disclosing the total assessment for the subject parcels of \$222,224. The subject property has an improvement assessment of \$132,358 or \$50.29 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<sup>3</sup> improved with ranch style homes of brick exterior construction ranging in size from 2,232 to 2,822 square feet of living area. The dwellings were built from 1948 to 1977 and the board of review's comparables #2, #3, and #4 have reported effective ages of 1984, 1961, and 1965, respectively. The homes each have a basement, with three each having a recreation room, central air conditioning, a fireplace, with one having two fireplaces, and a garage ranging in size from 345 to 552 square feet of building area. The comparables are located within 0.30 of a mile of the subject property and are within the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$114,340 to \$143,696 or from \$48.98 to \$51.93 per square foot of living area. Based upon this evidence, the board of review requested confirmation of the subject property's assessment.

### **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

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<sup>2</sup> The parties differ as to the square footage of the subject's two parcels. The Board finds the best description of the subject property is found in the two property record cards presented by the board of review where Parcel 16-15-433-039 contains 10,191 square feet of land area and Parcel 16-15-433-040 contains 17,043 square feet of land area.

<sup>3</sup> The board of review's comparable #3 is the same property as the appellant's comparable #3.

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 seven comparables, with one common property, for the Board's consideration. The Board finds these comparables are relatively similar to the subject in location, dwelling size, design and some features. The comparables have improvement assessments that range from \$101,802 to \$143,696 or from \$44.41 to \$51.93 per square foot of living area. The subject's improvement assessment of \$132,358 or \$50.29 per square foot of living area falls within the range established by the comparables in this record. Based on this record, and after considering appropriate adjustments to the comparables for differences, 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: January 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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COUNTY

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