



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

APPELLANT: Marilyn Lyons  
DOCKET NO.: 20-02286.001-R-1  
PARCEL NO.: 16-26-104-018

The parties of record before the Property Tax Appeal Board are Marilyn Lyons, 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:** \$84,396  
**IMPR.:** \$91,561  
**TOTAL:** \$175,957

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 one-story dwelling of brick exterior construction with 2,726 square feet of living area. The dwelling was constructed in 1964 and is approximately 56 years old. Features of the home include a partial unfinished basement and a partial crawl space foundation,<sup>1</sup> central air conditioning and a 506 square foot attached garage. The property has an approximately 12,790 square foot site 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 information on four equity

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<sup>1</sup> The Board finds the best description of the foundation of the subject dwelling is found in the subject's property record card provided by the board of review, which contains a schematic diagram depicting the subject dwelling has an 897 square foot unfinished basement and a crawl space foundation containing 1,829 square feet.

comparables with the same assessment neighborhood code as the subject and located within .19 of a mile from the subject property. The comparables are improved with one-story dwellings of wood siding, stucco or brick exterior construction ranging in size from 2,574 to 3,010 square feet of living area. The dwellings range in age from 64 to 70 years old. One comparable has an unfinished basement and three comparables each have either a crawl space or a concrete slab foundation. Each comparable has central air conditioning and a fireplace. Three comparables each have a garage ranging in size from 378 to 768 square feet of building area. The comparables have improvement assessments that range from \$70,756 to \$96,438 or from \$27.49 to \$32.29 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$81,030 or \$29.72 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 \$175,957. The subject property has an improvement assessment of \$91,561 or \$33.59 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables with the same assessment neighborhood code as the subject, as board of review comparable #1 is the subject property. The comparables are located from .09 of a mile to 1.03 miles from the subject property. The comparables are improved with one-story dwellings of brick, brick and wood siding, stone and wood siding, or brick and stucco exterior construction ranging in size from 2,610 to 3,095 square feet of living area. The dwellings were built from 1954 to 1965 with comparables #3, #4, #5 and #7 having reported effective ages of 1960, 1961, 1964 and 1991, respectively. The board of review reported that each comparable has a basement, six of which are finished with a recreation room. Seven comparables have central air conditioning, each comparable has one or two fireplaces and six comparables each have a garage ranging in size from 480 to 840 square feet of building area. Two comparables each have an inground swimming pool. The comparables have improvement assessments that range from \$86,277 to \$154,048 or from \$32.84 to \$56.30 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 record contains a total of 12 suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2 and #3 which differ from the subject in foundation type and/or age. The Board has given reduced weight to board of review comparables #3 and #6 as each property has an inground swimming pool, not a feature of the subject. The Board has also given reduced weight to board of review comparables #4, #5 and

#7 which differ from the subject in dwelling size, effective age or location being more than one mile away from the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and board of review comparables #2, #8 and #9. These four comparables are overall more similar to the subject in dwellings size, design, age and foundation type. However, the board finds board of review comparable #2 lacks central air conditioning, a feature of the subject, suggesting an upward adjustment would be required to make the comparable more equivalent to the subject. Additionally, board of review comparables #8 and #9 each have a basement recreation room, not a feature of the subject, suggesting a downward adjustment would be required to make these comparables more equivalent to the subject. Nevertheless, these four comparables have improvement assessments that range from \$86,277 to \$132,125 or from \$32.29 to \$49.01 per square foot of living area. The subject's improvement assessment of \$91,561 or \$33.59 per square foot of living area falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to 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

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