



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

APPELLANT: Karen Ribbon  
DOCKET NO.: 20-02296.001-R-1  
PARCEL NO.: 16-25-301-008

The parties of record before the Property Tax Appeal Board are Karen Ribbon, 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:** \$78,082  
**IMPR.:** \$83,000  
**TOTAL:** \$161,082

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 wood siding exterior construction with 2,046 square feet of living area. The dwelling was constructed in 1924 and is approximately 96 years old. The dwelling has a reported effective age of 1950. Features of the home include a basement with a recreation room, central air conditioning, two fireplaces and a 525 square foot garage. The property has a site with approximately 9,500 square feet of land area 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 comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 2,078 to 2,274 square feet of living area. The dwellings are 90 to 97 years old. The

appellant reported that each comparable has a basement with one having finished area, central air conditioning, one or two fireplaces and a garage that ranges in size from 264 to 460 square feet of building area. The comparables have improvement assessments that range from \$82,656 to \$85,418 or from \$37.37 to \$39.78 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$79,487.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$173,668. The subject property has an improvement assessment of \$95,586 or \$46.72 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on two equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings of brick or brick and wood siding exterior construction with 1,776 or 2,181 square feet of living area. The dwellings were built in 1930 and 1929 with reported effective ages of 1936 and 1977, respectively. The comparables each have a basement with a recreation room. Each comparable has central air conditioning, one fireplace and a garage with 220 or 240 square feet of building area. The comparables have improvement assessments of \$106,820 and \$185,865 or \$60.15 and \$85.22 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 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 warranted.

The record contains a total of six suggested equity comparables for the Board's consideration. The Board gives less weight to the board of review comparables as #1 appears to be an outlier due to its considerably higher improvement assessment in comparison to the other comparables in the record and #2 has a smaller dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables which are similar to the subject in location, dwelling size, age and some features. However, three comparables lack finished basement area and all have smaller garages when compared to the subject suggesting upward adjustments would have to be considered to make them more equivalent to the subject. Nevertheless, these comparables have improvement assessments ranging from \$82,656 to \$85,418 or from \$37.37 to \$39.78 per square foot of living area. The subject's improvement assessment of \$95,586 or \$46.72 per square foot of living area falls above 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 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:

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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