



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

APPELLANT: Amy McAuley
DOCKET NO.: 20-02560.001-R-1
PARCEL NO.: 14-32-401-020

The parties of record before the Property Tax Appeal Board are Amy McAuley, 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: \$41,671
IMPR.: \$172,973
TOTAL: \$214,644

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 is improved with a 1.5-story dwelling of brick exterior construction with 3,142 square feet of living area. The dwelling was built in 1969 and is approximately 51 years old. The home has an effective built age of 1984. Features of the home include an unfinished walkout basement, central air conditioning, three fireplaces, a 698 square foot attached garage, and a 480 square foot inground swimming pool. The property has a site with approximately 42,905 square feet of land area and is located in Deer Park, Ela Township, Lake County.¹

¹ The Board finds the best description of the subject property was found in the property record card and schematic drawing presented by the board of review which disclosed that the subject is a 1.5-story home. The parties differ on the story height and dwelling size. The board of review also indicated the subject has an inground swimming pool that was not disclosed by the appellant. The appellant did not refute the evidence presented by the board of review.

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 with the same assessment neighborhood code as the subject property and located within 0.60 of a mile from the subject. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 3,072 to 3,773 square feet of living area. The dwellings are from 32 to 54 years old. Each comparable has an unfinished walkout basement, central air conditioning, two or three fireplaces, and an attached garage ranging in size from 596 to 825 square feet of building area. The improvement assessments on these properties range from \$127,833 to \$157,092 or from \$33.89 to \$46.12 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$137,167 or \$43.66 per square foot of living area, based on 3,142 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$214,644. The subject property has an improvement assessment of \$172,973 or \$55.05 per square foot of living area, based on 3,142 square feet of living area. In support of its contention of the correct assessment, the board of review submitted information on five equity comparables with the same assessment neighborhood code as the subject property and located from 0.38 of a mile to 1.03 miles from the subject. The comparables are improved with 2-story dwellings² of brick or brick and wood siding exterior construction ranging in size from 2,758 to 3,412 square feet of living area. The homes were built from 1978 to 2003. Each comparable has an unfinished basement with one also having a lower level, central air conditioning, one to three fireplaces, and an attached garage ranging in size from 596 to 1,203 square feet of building area. Comparable #3 has an inground swimming pool. The improvement assessments on these properties range from \$152,319 to \$190,424 or from \$55.23 to \$55.92 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on nine comparables to support their respective positions. The Board gives less weight to the appellant's comparables #1, #3 and #4 as well as board of review comparables #4 and #5 which differ from the subject in dwelling size or age. The Board also gives reduced weight to board of review comparable #2 which is less proximate in location to the subject than the other comparables in the record.

² Board of review comparable #2 is described as a one-story dwelling; however, the above ground living area exceeds the ground floor living area indicating the dwellings may be a two-story structure.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are more similar to the subject in location, age/effective age, dwelling size, and most features. Two of these comparables lack an inground swimming pool, a feature of the subject, suggesting upward adjustments to these comparables would be necessary to make them more equivalent to the subject. Nevertheless, these comparables have improvement assessments that range from \$134,027 to \$182,308 or from \$43.63 to \$55.92 per square foot of living area. The subject's improvement assessment of \$172,973 or \$53.44 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments 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: _____

December 20, 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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