



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

APPELLANT: Maureen Welter
DOCKET NO.: 20-02586.001-R-1
PARCEL NO.: 14-27-401-019

The parties of record before the Property Tax Appeal Board are Maureen Welter, 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: \$45,593
IMPR.: \$95,336
TOTAL: \$140,929

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 split-level dwelling¹ of wood siding and brick exterior construction with 2,302 square feet of above grade living area. The dwelling was constructed in 1962 and is approximately 58 years old. Features of the home include a lower level with finished area, central air conditioning, two fireplaces and a 755 square foot garage. The property has an approximately 61,590 square foot site and is located in Kildeer, Ela Township, Lake County.

¹ The parties disagree as to some of the subject property's characteristics. The Board finds the best description of the subject's design was reported in the property record card, which includes a sketch of the subject depicting the dwelling to be split-level in design. The Board finds that the appellant's grid analysis and Section III of the appeal report finished lower level area which was not refuted by the board of review.

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 four equity comparables located in the same assessment neighborhood code as the subject. The comparables are reported to be improved with two-story dwellings of brick or wood siding exterior construction that range in size from 2,329 to 2,544 square feet of living area. The homes range in age from 44 to 73 years old. Three comparables have a basement and one comparable has a crawl space foundation. Each home has central air conditioning, one to three fireplaces and three comparables each have a garage ranging in size from 529 to 684 square feet of building area. The comparables have improvement assessments that range from \$78,784 to \$94,220 or from \$33.83 to \$37.04 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$82,584 or \$35.87 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 \$140,929. The subject has an improvement assessment of \$95,336 or \$41.41 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same assessment neighborhood code as the subject property. The comparables are reported to be improved with one-story dwellings² of brick, wood siding or brick and wood siding exterior construction that range in size from 1,979 to 2,737 square feet of living area. The homes were built from 1962 to 1977 with comparable #5 having an effective year built of 1979. Each comparable has a lower level, with two having finished area and two comparables are reported to have a basement. Each home has central air conditioning, one or two fireplaces and a garage ranging in size from 512 to 1,008 square feet of building area. Comparable #1 also has an inground swimming pool while comparable #4 has an enclosed frame porch amenity. The comparables have improvement assessments that range from \$87,442 to \$125,350 or from \$44.18 to \$48.19 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #1, #2 and #3 along with board of review comparables #1, #4 and #5 which differ from the subject in age, effective age, foundation type and/or feature an inground swimming pool which the subject property lacks.

² Board of review comparables have lower level foundations, suggesting these properties area split-level in design.

The Board finds the best evidence of assessment equity to be appellant comparable #4 and board of review comparables #2 and #3 which are similar to the subject in location, age and other features, but have varying degrees of similarity to the subject in design and dwelling size. These comparables have improvement assessments that range from \$93,363 to \$122,210 or from \$37.04 to \$44.84 per square foot of living area. The subject's improvement assessment of \$95,336 or \$41.41 per square foot of living area falls within the range established by the best comparables in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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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