



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

APPELLANT: Laurie McDonnell
DOCKET NO.: 20-02885.001-R-1
PARCEL NO.: 12-21-118-019

The parties of record before the Property Tax Appeal Board are Laurie McDonnell, 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: \$76,931
IMPR.: \$124,000
TOTAL: \$200,931

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 1.5-story dwelling of wood siding exterior construction with 2,115 square feet of living area. The dwelling was constructed in 1920, is approximately 100 years old, and has a reported effective age of 1943 due to remodeling in 2004.¹ Features of the home include a basement, a fireplace, and a 336 square foot garage. The property has a 6,250 square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellant contends assessment inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within 0.41 of a mile from the subject and within the same assessment neighborhood code as the subject. The comparables are improved with 1.5-story or 2-story

¹ Additional details regarding the subject property not reported by the appellant are found in the subject's property record card presented by the board of review.

homes of brick or wood siding exterior construction ranging in size from 2,234 to 2,516 square feet of living area. The dwellings range in age from 78 to 110 years old. Each home has a basement, two of which have finished area, and a garage ranging in size from 234 to 525 square feet of building area. Three homes each have central air conditioning and three homes each have a fireplace. The comparables have improvement assessments ranging from \$109,550 to \$140,564 or from \$49.23 to \$56.23 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$209,170. The subject property has an improvement assessment of \$132,239 or \$62.52 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 within 0.36 of a mile from the subject and within the same assessment neighborhood code as the subject. The comparables are improved with 1.5-story homes of brick or wood siding exterior construction ranging in size from 1,929 to 2,419 square feet of living area. The homes were built from 1900 to 1947 with comparables #1, #4, and #5 having reported effective ages of 1940, 1959, and 1944, respectively. Each home has a basement, three of which have finished area, central air conditioning, one to three fireplaces, and a garage ranging in size from 440 to 625 square feet of building area. Comparable #2 has an inground swimming pool. The comparables have improvement assessments ranging from \$126,325 to \$184,978 or from \$62.38 to \$86.08 per square foot of living area. Based on this evidence the board of review requested the subject's improvement assessment be sustained.

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 nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3 and the board of review's comparables #1 and #4, which are less similar to the subject in dwelling size than other comparables in this record. The Board also gives less weight to the board of review's comparable #2, which has an inground swimming pool that is not a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #4 and the board of review's comparables #3 and #5, which are similar to the subject in dwelling size, age/effective age, location, and some features, although three of these comparables have central air conditioning and finished basement area that are not features of the subject and larger garages than the subject, suggesting that downward adjustments to those comparables would be needed to make them more equivalent to the subject. These most similar comparables have

improvement assessments that range from \$109,550 to \$154,427 or from \$49.23 to \$72.57 per square foot of living area. The subject's improvement assessment of \$132,239 or \$62.52 per square foot of living area falls within the range established by the best comparables in this record; however, after considering appropriate adjustments to the best comparables for differences from the subject, such as basement finish, garage size, and central air conditioning amenity, the Board finds the subject's improvement assessment is excessive. Based on this record, the Board finds the appellant did demonstrate 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:

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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