



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

APPELLANT: Martha May
DOCKET NO.: 20-02886.001-R-1
PARCEL NO.: 12-30-201-003

The parties of record before the Property Tax Appeal Board are Martha May, 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: \$141,840
IMPR.: \$124,054
TOTAL: \$265,894

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 wood siding exterior construction containing 2,426 square feet of living area. The dwelling was built in 1970. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and an attached garage with 576 square feet of building area. The subject property is located in Lake Forest, Shields 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 improved with 1.75 or 2-story dwellings of brick exterior construction ranging in size from 2,473 to 2,896 square feet of living area. The homes were built from 1959 to 1987. The comparables have a full or partial basement, one of which has 812 square feet of finished area. Other features include central air conditioning, one or two fireplaces and attached garages

that range in size from 529 to 784 square feet of building area. The comparables are located in the same assessment neighborhood code as defined by the local assessor and are from .35 to 1.6 miles from the subject. The comparables have improvement assessments ranging from \$93,054 to \$122,655 or from \$33.09 to \$45.19 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$97,889.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$265,894. The subject property has an improvement assessment of \$124,054 or \$51.14 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables improved with 1.5 or 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 2,420 to 2,704 square feet of living area. The homes were built from 1961 to 1975. The comparables have a full or partial unfinished basement, three comparables have central air conditioning, one or two fireplaces and attached or detached garages that range in size from 437 to 782 square feet of building area. Comparable #4 has an attached and detached garage. The comparables are located in the same assessment neighborhood code as defined by the local assessor and are from 1.25 to 1.61 miles from the subject. The comparables have improvement assessments ranging from \$126,436 to \$152,664 or from \$52.52 to \$57.80 per square foot of living area. Based in 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 parties submitted information on seven equity comparables to support their respective positions. The Board gives little weight to appellant's comparables #1, #2 and #4 due to their dissimilar design when compared to the subject. Additionally, appellant's comparables #1 and #4 are dissimilar in age when compared to the subject. Similarly, the Board gave less weight to board of review comparables #2, #3 and #4 due to their dissimilar design when compared to the subject. The Board finds the two remaining comparables are more similar when compared to the subject in location, design, age, dwelling size and most features. These comparables have improvement assessments of \$122,655 and \$126,436 or \$44.67 and \$52.25 per square foot of living area. The subject's improvement assessment of \$124,054 or \$51.14 per square foot of living is bracketed by the most similar comparables contained in this record. After considering any necessary adjustment to the comparables for differences when compared to the subject, the Board finds the subject's assessment as established by the board of review is equitable and no reduction 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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