



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

APPELLANT: Nancy Novit  
DOCKET NO.: 20-02897.001-R-1  
PARCEL NO.: 12-33-411-002

The parties of record before the Property Tax Appeal Board are Nancy Novit, 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:** \$66,956  
**IMPR.:** \$130,107  
**TOTAL:** \$197,063

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 1.75-story dwelling of wood siding exterior construction containing 2,413 square feet of living area. The dwelling was built in 1920 and is approximately 100 years old. The dwelling has an effective construction date of 1929. Features of the property include an unfinished partial basement, central air conditioning, one fireplace and a detached garage with 200 square feet of building area. The property has a site with approximately 6,770 square feet of land area 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-story or 2-story dwellings that range in size from 2,346 to 2,711 square feet of living area. The dwellings range in age from 86 to 95 years old. Each comparable has a partial or full basement with two having finished area, central air conditioning,

and a detached garage ranging in size from 361 to 484 square feet of building area. Three comparables have one fireplace. These properties have the same assessment neighborhood code as the subject property and are located from .07 to 1.69 miles from the subject property. The comparables have improvement assessments that range from \$112,744 to \$137,398 or from \$48.06 to \$50.68 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$120,227.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$197,063. The subject property has an improvement assessment of \$130,107 or \$53.92 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with 1.75-story dwellings of wood siding or brick and wood siding exterior construction that range in size from 2,080 to 2,316 square feet of living area. The comparables were built from 1909 to 1938 with the oldest comparable having an effective construction date of 1940. Each property has a full or partial basement with two having finished area, central air conditioning and a detached garage ranging in size from 400 to 648 square feet of building area. Two comparables each have two fireplaces. The comparables are located from 1.25 to 1.54 miles from the subject property and have the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$143,779 to \$158,142 or from \$65.15 to \$69.27 per square foot of living area.

### **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 comparables to support their respective positions. The Board gives less weight to appellant's comparable #4 and board of review comparable #2 due to differences from the subject dwelling in size. The Board gives most weight to appellant's comparables #1 through #3 and board of review comparables #1 and #3 as these comparables are most similar to the subject dwelling in size. Appellant's comparable #3 and board of review comparable #1 each have finished basement area, while the subject has an unfinished basement, suggesting these comparables would require a downward adjustment for this feature. Board of review comparable #3 has no fireplace while the subject has one fireplace suggesting this comparable would require an upward adjustment for the lack of this feature. Board of review comparables #1 and #3 each have an additional fireplace in relation to the subject property suggesting each would require a downward adjustment to make them more equivalent to the subject for this feature. These comparables have improvement assessments that range from \$112,744 to \$158,142 or from \$48.06 to \$68.28 per square foot of living area. The subject's improvement assessment of \$130,107 or \$53.92 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 the adjustments to the comparables for differences from the subject property, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed. The Board finds the assessment of the subject property as established by the board of review is correct 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:

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Nancy Novit, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld and Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085