



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

APPELLANT: Natalie Reinkemeyer
DOCKET NO.: 20-02969.001-R-1
PARCEL NO.: 12-32-401-008

The parties of record before the Property Tax Appeal Board are Natalie Reinkemeyer, 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: \$166,266
IMPR.: \$412,519
TOTAL: \$578,785

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 brick exterior construction with 6,298 square feet of living area. The dwelling was constructed in 1927 and is approximately 93 years old. The dwelling has a reported effective age of 1936.¹ Features of the home include an unfinished basement, central air conditioning, five fireplaces and a 1,294 square foot attached garage. The property also has a 1,530 square foot inground swimming pool and two bath houses, each containing 81 square feet of building area. The property has an approximately 66,320 square foot site and is located in Lake Forest, Shields Township, Lake County.

¹ The subject's property record card presented by the board of review revealed the subject dwelling was remodeled in 2007 and has an effective age of 1936, which was unrefuted by the appellant. Additionally, the subject's property record card disclosed the subject property has an inground swimming pool and two bath houses, which were not reported by the appellant.

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 and located from .72 to 1.63 miles from the subject property. The comparables are improved with 2-story dwellings of wood siding, brick or stone exterior construction ranging in size from 5,397 to 6,504 square feet of living area. The dwellings are 63 to 92 years old. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, three or five fireplaces and an attached garage ranging in size from 460 to 1,102 square feet of building area. The comparables have improvement assessments that range from \$296,280 to \$341,726 or from \$51.17 to \$63.32 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$356,309 or \$56.57 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 \$614,653. The subject property has an improvement assessment of \$448,387 or \$71.20 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 with the same assessment neighborhood code as the subject and located within .76 of a mile from the subject property. Board of review comparable #1 is the same property as the appellant's comparable #3. The comparables are improved with 2-story dwellings of wood siding, stone or brick exterior construction ranging in size from 4,927 to 7,401 square feet of living area. The dwellings were built from 1916 to 1929 with comparables #1 and #4 having reported effective ages of 1939 and 1941, respectively. The comparables each have a basement, two of which are finished with a recreation room. Each comparable has central air conditioning and two to four fireplaces. Three comparables each have an attached garage ranging in size from 462 to 770 square feet of building area and two comparables each have either a 600 or a 648 square foot detached garage. Two comparables each have a fully finished attic. Comparable #4 has a clay tennis court. The comparables have improvement assessments that range from \$231,020 to \$478,744 or from \$46.89 to \$66.22 per square foot of living area.

The board of review indicated its course of action is to offer to reduce the subject's improvement assessment to \$62.42 per square foot of living area, reflecting the median of the county comparables.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of seven suggested equity comparables for the Board's consideration, as one comparable was common to both parties. The Board has given less weight to the

appellant's comparable #1 due to differences from the subject in location and age. The Board has given reduced weight to board of review comparables #3 and #4 which differ from the subject in dwelling size.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables, which includes the common comparable. These four comparables are relatively similar to the subject in location, dwelling size, design and age. The comparables have improvement assessments that range from \$335,130 to \$416,674 or from \$51.69 to \$66.22 per square foot of living area. The subject's improvement assessment of \$448,387 or \$71.20 per square foot of living area falls above the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is warranted.

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

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

APPELLANT

Natalie Reinkemeyer, 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