



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

APPELLANT: Ravinia Festival Association  
DOCKET NO.: 20-03203.001-R-1  
PARCEL NO.: 16-36-401-004

The parties of record before the Property Tax Appeal Board are Ravinia Festival Association, the appellant, by attorney Margaret E. Graham of Dykema Gossett PLLC 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:** \$107,008  
**IMPR.:** \$98,524  
**TOTAL:** \$205,532

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 two-story dwelling of wood siding exterior construction that contains 2,528 square feet of living area. The dwelling was built in 1925 but has an effective construction date of 1933. Features of the property include a full basement that is finished with a 922 square foot recreation room, central air conditioning, one fireplace, a detached garage with 440 square feet of building area and an inground swimming pool. The property has a 13,950 square foot site located in Highland Park, Moraine 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 three equity comparables improved with two-story dwellings of brick, brick and wood siding, or brick and stucco exterior construction that range in size from 2,266 to 2,494 square feet of living area. The

homes were built from 1928 to 1949 with effective construction dates from 1930 to 1950. Each comparable has a full basement with a recreation room ranging in size from 459 to 479 square feet, central air conditioning, one fireplace and an attached or detached garage ranging in size from 231 to 420 square feet of building area. The comparables are located from approximately .06 to .13 of one mile from the subject property. The comparables have improvement assessments ranging from \$71,903 to \$94,271 or from \$28.83 to \$39.64 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$56,099 or \$22.19 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 \$205,532. The subject property has an improvement assessment of \$98,524 or \$38.97 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-story or 2-story dwellings of wood siding or stucco exterior construction that range in size from 2,334 to 2,892 square feet of living area. The homes were built from 1912 to 1930 but have effective construction dates from 1938 to 1955. One comparable has a crawl space foundation and three comparables have full basements with two having finished area. Each property has central air conditioning and one or two fireplaces. Two comparables have detached garages with 440 and 280 square feet of building area, respectively, and three comparables have attached garages ranging in size from 441 to 782 square feet of building area. These properties are located from approximately .54 to 1.07 miles from the subject property. Their improvement assessments ranging from \$92,895 to \$129,974 or from \$39.80 to \$48.05 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 Board finds the best evidence of assessment equity to be the appellant's comparables as these properties are more similar to the subject in location than are the comparables submitted by the board of review. The appellant's comparables are relatively similar to the subject in dwelling in size, although slightly smaller, in age and in features with the exception that each has less finished basement area than the subject, each has a smaller garage than the subject, and none of the comparables has an inground swimming pool as does the subject, suggesting each would require upward adjustments for these characteristics. The appellant's comparables have improvement assessments that range from \$71,903 to \$94,271 or from \$28.83 to \$39.64 per square foot of living area. The subject's improvement assessment of \$98,524 or \$38.97 per square foot of living area falls above the overall range but within the range on a per square foot of living area basis established by the best comparables in this record and is well supported considering the suggested upward adjustments to the comparables to make them more equivalent

to the subject in size and features. Based on this record 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:

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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COUNTY

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