



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

APPELLANT: Ravinia Festival Association  
DOCKET NO.: 20-03204.001-R-1  
PARCEL NO.: 16-36-401-005

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:** \$76,709  
**IMPR.:** \$78,746  
**TOTAL:** \$155,455

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 9,300 square foot site improved with a two-story dwelling of brick and wood siding exterior construction built in 1940 containing 1,792 square feet of living area. Features of the home include an unfinished full basement, central air conditioning, one fireplace and an attached one-car garage with 260 square feet of building area. The property is 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 and wood siding or brick and vinyl siding exterior construction ranging in size from 1,755 to 1,944 square feet of living area. The homes were built from 1937 to 1941 with comparable #1 having an effective construction date of 1945. Features of the comparables include full unfinished basements, central air conditioning,

one or two fireplaces and either an attached or detached garage ranging in size from 220 to 242 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located within .12 of one mile from the subject property. These properties have improvement assessments ranging from \$56,521 to \$86,428 or from \$29.33 to \$43.94 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$59,810 or \$33.38 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 \$155,455. The subject property has an improvement assessment of \$78,746 or \$43.94 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 improved with 1.5-story or 2-story dwellings of wood siding, brick or stone and wood siding exterior construction ranging in size from 1,761 to 2,054 square feet of living area. The homes were built from 1924 to 1937 and have effective construction dates ranging from 1930 to 1980. Each comparable has a full basement with two having finished area, one or two fireplaces and an attached or detached garage ranging in size from 200 to 520 square feet of building area. Four comparables have central air conditioning. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .13 to .93 of one mile from the subject property. These properties have improvement assessments ranging from \$78,195 to \$90,565 or from \$41.86 to \$51.43 per square foot of living area.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on eight assessment equity comparables to support their respective positions. The comparables are relatively similar to the subject in location, style, size, chronological age and most features. The Board gives less weight to board of review comparable #1 due to the home having finished basement area, unlike the subject property. The Board gives less weight to board of review comparable #2 due to its newer effective age in relation to the subject property and the fact this home has finished basement area, unlike the subject dwelling. The Board gives most weight to the appellant's comparables and board of review comparables #3 through #5. These comparables have improvement assessments that range from \$56,521 to \$86,808 or from \$29.33 to \$44.18 per square foot of living area. The subject's improvement assessment of \$78,746 or \$43.94 per square foot of living area falls within the range established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the

parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

Based on this record 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:

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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