



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

APPELLANT: Lynda Erf
DOCKET NO.: 21-00404.001-R-1 through 21-00404.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Lynda Erf, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-00404.001-R-1	16-15-433-039	39,611	0	\$39,611
21-00404.002-R-1	16-15-433-040	50,255	132,358	\$182,613

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 2021 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-story dwelling of brick exterior construction with 2,632 square feet of living area. The dwelling was constructed in 1945, with an effective age of 1977, and is approximately 76 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a garage with 506 square feet of building area. The property has a 27,234 square foot site that consists of two parcels and is located in Highwood, 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 four suggested equity comparables that are in the same assessment neighborhood code as the subject and located within 0.28 of a mile from the subject property. The comparables are improved with 1-story dwellings of brick or stone exterior construction ranging in size from 2,128 to 2,499 square feet of living area that range in age from 37 to 73 years old. Each comparable has a basement, one with finished area, and a garage ranging in size from 345 to 690 square feet of building area. Three comparables have central

air conditioning and three comparables each have a fireplace. The comparables have improvement assessments ranging from \$99,378 to \$122,393 or from \$44.41 to \$48.98 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$122,651 or \$46.60 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 \$222,224. The subject property has an improvement assessment of \$132,358 or \$50.29 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables that are in the same assessment neighborhood code as the subject and located within 0.32 of a mile from the subject property. Comparable #3 is identical to the appellant's comparable #4. The comparables are improved with 1-story dwellings of brick exterior construction ranging in size from 2,232 to 2,970 square feet of living area. The dwellings were built from 1948 to 1966 with effective ages ranging from 1961 to 1984. Each comparable has a basement with finished area, central air conditioning and a garage ranging in size from 345 to 978 square feet of building area. Three comparables each have one or two fireplaces. The comparables have improvement assessments ranging from \$114,340 to \$146,885 or from \$48.98 to \$51.93 per square foot of living area. Based on 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 seven suggested comparables for the Board's consideration, with one comparable being common to both parties. The Board has given less weight to the appellant's comparables #1, #2 and #3 and the board of review comparable #4 due to their smaller dwelling size, dissimilar age and/or lack of central air conditioning when compared to the subject.

The Board finds the best evidence of assessment equity to be the common comparable along with the board of review comparables #1 and #2, which are relatively similar to the subject in location, design, dwelling size, age and features. These similar comparables have improvement assessments ranging from \$122,393 to \$146,885 or from \$48.98 to \$51.93 per square foot of living area. The subject property has an improvement assessment of \$132,358 or \$50.29 per square foot of living area, which falls within the best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitably assessed and a reduction in the 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:

August 22, 2023



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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