



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

APPELLANT: William Bodle  
DOCKET NO.: 21-00471.001-R-1  
PARCEL NO.: 16-22-409-022

The parties of record before the Property Tax Appeal Board are William Bodle, 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:** \$50,059  
**IMPR.:** \$42,777  
**TOTAL:** \$92,836

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 ranch-style dwelling of wood siding exterior construction with 1,291 square feet of living area. The dwelling was constructed in 1953 and is approximately 68 years old. The subject dwelling has an effective built year of 1957 due to remodeling done in 1991.<sup>1</sup> Features of the home include a crawl-space foundation, central air conditioning, a fireplace, and an attached garage containing 220 square feet of building area. The property has a site measuring approximately 7,814 square feet and 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 a grid containing information on

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<sup>1</sup> Some descriptive information was drawn from the subject's property record card submitted by the board of review and not refuted by the appellant.

four equity comparables located in the same assessment neighborhood code as is assigned to the subject property. The comparables consist of 1-story ranch-style homes of wood siding or stucco exterior construction that range in size from 882 to 1,248 square feet of living area. The homes range in age from 71 to 83 years old. The comparables each feature a crawl space foundation; one comparable has central air conditioning; and two comparables each have an attached garage containing 204 or 462 square feet of building area. The comparables have improvement assessments that range from \$26,223 to \$34,188 or from \$27.39 to \$29.82 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$37,374 or \$28.95 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 \$92,836. The subject property has an improvement assessment of \$42,777 or \$33.13 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 located in the same assessment neighborhood code as is assigned to the subject property. The comparables consist of 1-story ranch-style dwellings with brick or wood siding exteriors ranging in size from 1,245 to 1,346 square feet of living area. The homes were built from 1952 to 1954 with comparables #2 and #4 being built in 1954 and 1953, and have effective built years of 1956 and 1970, respectively. Four comparables each feature a crawl space, and one is built on a concrete slab foundation. Four comparables each have central air conditioning; three comparables each have a fireplace; and each comparable has an attached or a detached garage ranging in size from 231 to 484 square feet of building area. The comparables have improvement assessments that range from \$43,016 to \$48,812 or from \$31.96 to \$37.35 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 a total of nine equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparable #3 based on its dwelling size being approximately 38% smaller when compared to the subject dwelling, and comparables #2 and #4 based on these properties lacking a garage which is a feature of the subject property. The Board gave reduced weight to board of review comparable #2 due to its dissimilar concrete slab foundation when compared to the subject's crawl space foundation, and comparable #5 based on its newer effective age of 1970 compared to the subject's effective age of 1957.

The Board finds the best evidence of equity in assessment to be appellant's comparable #1 and board of review comparables #1, #3, and #4 which are very similar to the subject property in terms of location, design, dwelling size, age, foundation, and most features. These most similar comparables in the record have improvement assessments ranging from \$34,188 to \$45,661 or from \$27.39 to \$35.44 per square foot of living area. The subject's improvement assessment of \$42,777 or \$33.13 per square foot of living area falls within the range established by the most similar comparables in this record in terms of both overall improvement assessment and on a per square foot of living area bases. Based on this record, the Board finds that the appellant did not establish by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, no reduction in the subject's improvement 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:

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

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COUNTY

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