



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

APPELLANT: Randy Murray
DOCKET NO.: 21-01658.001-R-1
PARCEL NO.: 05-14-403-003

The parties of record before the Property Tax Appeal Board are Randy Murray, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; and the Lake County Board of Review.¹

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: \$9,861
IMPR.: \$69,520
TOTAL: \$79,381

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 split-level dwelling of wood siding exterior construction with 1,162 square feet of above grade living area. The dwelling was constructed in 2001 and is approximately 20 years old. Features of the home include a lower level with finished area, an unfinished basement,² central air conditioning, one fireplace and a 480 square foot garage. The property has an approximately 14,418 square foot site and is located in Ingleside, Grant Township, Lake County.

¹ The parties agreed to forego the scheduled virtual hearing on this case and have the Board issue a decision based on the evidence in the record.

² The Board finds the best description of the subject property was reported in the property record card, submitted by the board of review, which includes a sketch of the subject depicting both a lower level and basement.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with split-level dwellings of wood siding exterior construction that range in size from 864 to 1,456 square feet of above grade living area and range in age from 41 to 91 years old. Each comparable has a lower level, three homes have central air conditioning and three dwellings each have a garage with either 240 or 528 square feet of building area. The comparables have improvement assessments that range from \$31,191 to \$58,620 or from \$36.10 to \$49.34 per square foot of above grade living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$47,932 or \$41.25 per square foot of above grade living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$79,381. The subject has an improvement assessment of \$69,520 or \$59.83 per square foot of above grade living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with split-level dwellings of frame exterior construction that range in size from 1,122 to 1,276 square feet of above grade living area and were built from 1991 to 2001. Each comparable has a lower level with finished area and one comparable also has an unfinished basement. The homes each have central air conditioning and a garage³ with three garages ranging in size from 360 to 546 square feet of building area. Two comparables each have one fireplace. The comparables have improvement assessments that range from \$56,322 to \$74,700 or from \$50.20 to \$61.53 per square foot of above grade living area.

The board of review adjusted its comparables for differences when compared to the subject in basement, fireplace, garage and other features and presented adjusted improvement assessments and per square foot assessed values for each of its comparable properties. Based on these adjusted improvement values, the board of review opined the subject is within the range of more comparable properties. The board of review also critiqued the appellant's comparables, highlighting the difference in age when compared to the subject property. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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.

³ The Board finds the board of review's comparable #3 has a built-in garage which appears in the photograph of the property submitted by the board of review.

As an initial matter, the Board gives no weight to the adjusted assessment information presented by the board of review. Furthermore, comparable #3 was adjusted for no garage, however, this property appears to include a built-in garage as depicted in the photograph of the dwelling submitted by the board of review.

The parties submitted eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which are from 20 to 70 years older in age when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables which are more similar to the subject in location, age, design, dwelling size and other features. These comparables have improvement assessments that range from \$56,322 to \$74,700 or from \$50.20 to \$61.53 per square foot of above grade living area. The subject's improvement assessment of \$69,520 or \$59.83 per square foot of above grade living area falls within the range established by the best comparables in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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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