



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

APPELLANT: Brent Kelly
DOCKET NO.: 21-02036.001-R-1
PARCEL NO.: 16-36-406-017

The parties of record before the Property Tax Appeal Board are Brent Kelly, 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 **A Reduction** 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: \$95,658
IMPR.: \$198,186
TOTAL: \$293,844

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 2-story dwelling of wood siding exterior construction with 3,886 square feet of living area. The dwelling was built in 1936, has an effective age of 1970, and is approximately 85 years old. The home was remodeled in 1998 and 2018.¹ Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a garage with 552 square feet of building area. The property has a site with approximately 13,412 square feet of land area 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 information on four equity comparables

¹ The subject's property record card which was submitted by the board of review disclosed the subject was remodeled in 1998 as well as has having a building permit issued in March 2018 for an additional \$58,000 in remodeling work.

located in the same assessment neighborhood code as the subject and within 0.11 of a mile from the subject. The comparables are improved with 2-story dwellings of brick or stucco exterior construction ranging in size from 3,483 to 4,017 square feet of living area. The dwellings range in age from 17 to 92 years old. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, one to three fireplaces, and a garage that ranges in size from 231 to 696 square feet of building area. The comparables have improvement assessments that range from \$157,472 to \$190,416 or from \$45.21 to \$47.40 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$180,116 or \$46.35 per square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$301,453. The subject property has an improvement assessment of \$205,795 or \$52.96 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 located in the same assessment neighborhood as the subject property and within 0.15 of a mile from the subject. The comparables are improved with 2-story dwellings of wood siding, wood siding and stone, or brick and wood siding exterior construction ranging in size from 3,122 to 4,281 square feet of living area. The dwellings were built from 1949 to 2006 and thus would range in age from approximately 15 to 72 years old. Comparable #2, the oldest comparable, has an effective age of 1969. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning, one or two fireplaces, and a garage that ranges in size from 440 to 576 square feet of building area. The comparables have improvement assessments ranging from \$185,580 to \$251,757 or from \$51.52 to \$72.78 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3 as well as board of review comparables #1, #3, and #4 which are less similar to the subject in age and/or dwelling size than other comparables in this record.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which overall are more similar to the subject in location, age/effective age, dwelling size, and most features. These three comparables have improvement assessments ranging from \$157,472 to \$190,416 or \$45.21 to \$51.52 per square foot of living area. The subject's improvement assessment of \$205,795 or \$52.96 per square foot of living area falls above the range established by the best comparables in this record and is excessive. Based on this record and after

considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: _____

November 21, 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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