



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

APPELLANT: Peggy Clancy
DOCKET NO.: 21-02044.001-R-1
PARCEL NO.: 16-34-101-031

The parties of record before the Property Tax Appeal Board are Peggy Clancy, 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: \$94,218
IMPR.: \$213,537
TOTAL: \$307,755

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 1.5-story dwelling of brick exterior construction with 4,029 square feet of living area. The dwelling was constructed in 1968 with an effective age of 1978. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a garage containing 484 square feet of building area. The property has an approximately 32,000 square foot site and is located in Deerfield, Moraine Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located in the same neighborhood code as the subject property. The comparables consist of two-story dwellings of brick or wood siding exterior construction ranging in size from 3,732 to 4,129 square feet of living area. The homes are 54 to 57 years old. Each dwelling has

central air conditioning, one or three fireplaces, and a garage ranging in size from 462 to 676 square feet of building area. Each dwelling has a basement with three having finished area. The comparables have improvement assessments ranging from \$188,340 to \$196,368 or from \$47.11 to \$50.47 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$196,010 or \$48.65 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 \$307,755. The subject property has an improvement assessment of \$213,537 or \$53.00 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables that are located in the same assessment neighborhood code as the subject property and noted that the property was the subject of an appeal before the Board for the 2019 tax year. The equity comparables consist of six two-story dwellings of brick or brick and wood siding exterior construction that were built from 1964 to 2003. Five of the homes have effective ages ranging from 1972 to 1987. The homes range in size from 3,584 to 4,240 square feet of living area. Each dwelling has central air conditioning, one or two fireplaces, and a garage ranging in size from 483 to 658 square feet of building area. Each comparable has a basement with five having finished area. The comparables have improvement assessments ranging from \$186,924 to \$231,388 or from \$52.16 to \$56.75 per square foot of living area.

The board of review also argued the subject property is an owner-occupied residential property that was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket Number 19-05888.001-R-1. In that appeal the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$306,315 based on an agreement of the parties. The board of review further explained that Moraine Township's general assessment cycle began in 2019 and continues through 2022. It further indicated that in tax years 2020 and 2021 township equalization factors of 1.0047 and 1.0000 were applied in Moraine Township, respectively. The board of review explained that the assessment for the 2021 tax year was calculated by applying the 2020 and 2021 equalizations factors to the Property Tax Appeal Board's assessment as determined for the 2019 tax year in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

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 Board finds section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board further finds that the subject property was the subject matter of an appeal for the 2019 tax year in which a decision was issued by the Property Tax Appeal Board reducing the subject's assessment to \$306,315. The record further disclosed the subject property is an owner-occupied dwelling and that the 2019 and 2021 tax years are within the same general assessment period. Furthermore, the decision of the Property Tax Appeal Board for the 2019 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. The record also disclosed that in tax years 2020 and 2021 township equalization factors of 1.0047 and 1.0000 were applied in Moraine Township, respectively. Applying section 16-185 of the Property Tax Code results in an assessment of \$307,755, which is equivalent to the 2021 assessment of the subject property as established by the Lake County Board of Review. After considering the requirements of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

As a final point, the Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, and #4 along with board of review comparables #2 through #5, which are most similar to the subject in dwelling size, location, and age. These comparables have improvement assessments that range from \$188,340 to \$231,388 or from \$47.71 to \$55.57 per square foot of living area. The subject's improvement assessment of \$213,537 or \$53.00 per square foot of living area falls within the range established by the best comparables in this record. Less weight is given the remaining comparables due to differences from the subject in basement finish, age, and dwelling size. Based on this record and after considering adjustments to the best comparables for differences, 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:

October 18, 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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