



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

APPELLANT: Bonnie Hansen
DOCKET NO.: 21-02057.001-R-1
PARCEL NO.: 16-29-418-004

The parties of record before the Property Tax Appeal Board are Bonnie Hansen, 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:

LAND: \$41,441
IMPR.: \$117,892
TOTAL: \$159,333

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 brick exterior construction with 1,969 square feet of living area. The dwelling was constructed in 1950 and is approximately 71 years old. Features of the home include a full unfinished basement, central air conditioning and a detached garage with 770 square feet of building area. The property has a 7,875 square feet of land area and is located in Deerfield, West Deerfield 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 located within the same assessment neighborhood as the subject property. The comparables have improvement assessments that range from \$98,942 to \$131,514 or from \$47.55 to \$50.14 per square foot of living area. The appellant indicated the subject property is owner-occupied. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$159,333. The subject property has an improvement assessment of \$117,892 or \$59.87 per square foot of living area. The board of review indicated 2019 was the first year of the general assessment cycle and an equalization factor of .9979 was applied in West Deerfield Township for the 2021 tax year.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within the same assessment neighborhood as the subject property. The comparables have improvement assessments ranging from \$97,827 to \$112,466 or from \$53.08 to \$67.62 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The Property Tax Appeal Board takes judicial notice that the subject property was the subject matter of an appeal before the Board under Docket Number 19-03676.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$165,505 based on the evidence submitted by the parties.

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 that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for 2019 tax year under Docket Number 19-03676.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$165,505 based on the evidence in the record.

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.

The Board finds that tax years 2019 through 2021 are within the same general assessment period in Lake County. The record further disclosed the subject property is an owner-occupied dwelling. 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 subject property sold

establishing a different fair cash value. The Board further finds that if the 2019 decision is carried forward to the 2021 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), it would result in an increase in the subject's current assessment. Since the board of review in this appeal has not requested an increase of the subject's assessment, the Property Tax Appeal Board finds that no change in the subject's assessment is warranted.

As a final point, the Board finds the equity comparables submitted by the parties have improvement assessments ranging from \$47.55 to \$72.09 per square foot of living area. The subject's improvement assessment of \$59.87 per square foot of living area falls within the range established by the comparables in this record. The Board finds the subject dwelling is being equitably assessed.

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:

July 18, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Bonnie Hansen, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085