



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

APPELLANT: Marilyn Meyers
DOCKET NO.: 21-02097.001-R-1 through 21-02097.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Marilyn Meyers, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-02097.001-R-1	16-26-409-010	81,795	0	\$81,795
21-02097.002-R-1	16-26-409-025	83,688	215,388	\$299,076

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 two parcels with one parcel being improved with a 2-story dwelling of brick exterior construction with 5,713 square feet of living area. The dwelling was built in 1971 and is approximately 50 years old. Features of the home include a partially finished basement, central air conditioning, one fireplace, and a garage with 640 square feet of building area. The two parcels have a total site area of approximately 24,695 square feet and are located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal; no dispute was raised concerning the unimproved parcel. In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject property and within 0.73 of a mile from the subject. The comparables are improved with 2-story dwellings of brick or stone exterior construction ranging

in size from 5,304 to 6,121 square feet of living area. The homes range in age from 82 to 111 years old. The comparables each have a basement with two having finished area. Each comparable has central air conditioning, one to three fireplaces, and a garage that ranges in size from 440 to 792 square feet of building area. These properties have improvement assessments ranging from \$163,868 to \$217,368 or from \$30.90 to \$35.51 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$189,243 or \$33.12 per square foot of living area.

The board of review submitted two sets of its "Board of Review Notes on Appeal" for the two parcels which disclosed the parcels have a total combined assessment for the subject property of \$380,871. The subject property has an improvement assessment of \$215,388 or \$37.70 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 the subject property and within 0.24 of a mile from the subject. The comparables are improved with 1.75-story or 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 5,004 to 6,412 square feet of living area. The homes were built from 1968 to 1978 and thus range in age from 43 to 53 years old. Comparable #4 was built in 1976 and has an effective age of 1991. The comparables each have a basement with two having finished area. Each comparable has central air conditioning, two or four fireplaces, and a garage that ranges in size from 546 to 930 square feet of building area. Comparable #4 has an inground swimming pool. These properties have improvement assessments ranging from \$195,736 to \$269,284 or from \$36.08 to \$42.00 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine equity comparables to support their respective positions. The Board gives less weight to the appellant's comparables as well as board of review comparable #4 which are less similar to the subject in age/effective age or dwelling size than other comparables in this record. Additionally, board of review comparable #4 has an inground swimming pool, which the subject lacks.

The Board finds the best evidence of assessment equity to be three remaining board of review comparables which are overall more similar to the subject in location, design, age/effective age, dwelling size, and most features. However, two of these comparables lack basement finish, which is a feature of the subject, suggesting upward adjustments for this difference would be

necessary to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$197,777 to \$212,575 or from \$36.08 to \$39.36 per square foot of living area. The subject has an improvement assessment of \$215,388 or \$37.70 per square foot of living area, which falls above the range established by the best comparables in this record on an overall improvement assessment basis but within the range on a per square foot basis. The subject's higher improvement assessment is logical considering its larger dwelling size, basement size, and/or basement finish when compared to the best comparables. Based on this record and after considering 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: January 16, 2024



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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