



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

APPELLANT: Edward & Barbara Harms
DOCKET NO.: 21-02519.001-R-1
PARCEL NO.: 15-24-202-027

The parties of record before the Property Tax Appeal Board are Edward & Barbara Harms, the appellants, 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: \$67,714
IMPR.: \$131,515
TOTAL: \$199,229

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2,801 square feet of living area.¹ The dwelling was constructed in 1973 and is approximately 48 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace, and an attached 779 square foot garage. The property has an approximately 13,939 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables with the same assessment neighborhood code as the subject property and located within 0.83 of a mile from the subject. The comparables are improved with 2-story dwellings of

¹ The Board finds the best evidence of the subject's features was the Property Record Card (PRC) submitted by the board of review.

brick exterior construction ranging in size from 2,676 to 2,966 square feet of living area. The dwellings range in age from 46 to 53 years old. Each comparable has a basement with three having finished area, central air conditioning, one or two fireplaces, and an attached garage with 456 or 598 square feet of building area. The comparables have improvement assessments ranging from \$104,034 to \$115,120 or from \$37.41 to \$39.29 per square foot of living area. Based on this evidence, the appellants requested that the subject's improvement assessment be reduced to \$112,438 or \$40.14 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 \$199,229. The subject property has an improvement assessment of \$131,515 or \$46.95 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five comparable properties with the same assessment neighborhood code as the subject property and located from 0.11 of a mile to 1.12 miles from the subject. The comparables are improved with 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 2,760 to 2,812 square feet of living area. The dwellings were built from 1967 to 1977. Each comparable has a basement with finished area, central air conditioning, one fireplace, and an attached garage ranging in size from 506 to 552 square foot garage. The comparables have improvement assessments ranging from \$125,268 to \$137,545 or from \$45.33 to \$48.91 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 taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine comparable properties for the Board's consideration. The Board gives less weight to the appellants' comparable #2 which lacks basement finish, a feature of the subject. The Board also gives less weight to board of review comparable #1 which is located less proximate in location to the subject than the other comparables in the record.

The Board finds the best evidence of assessment equity to be the parties remaining comparables which are more similar to the subject in location, age, dwelling size, and features. The comparables have improvement assessments ranging from \$104,034 to \$132,033 or from \$37.41 to \$47.84 per square foot of living area. The subject's improvement assessment of \$131,515 or \$46.95 per square foot of living area falls within the range established by the best comparables in the record. Based on this record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's assessment is not warranted.

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: June 27, 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

Edward & Barbara Harms, 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