



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

APPELLANT: Katie Hinrics  
DOCKET NO.: 21-02898.001-R-1  
PARCEL NO.: 14-11-109-002

The parties of record before the Property Tax Appeal Board are Katie Hinrics, 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:** \$28,172  
**IMPR.:** \$125,852  
**TOTAL:** \$154,024

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 is improved with a split-level dwelling with wood siding exterior with 2,610 square feet of living area.<sup>1</sup> The dwelling was built in 1976, has an effective year built of 1982, and is approximately 45 years old. Features of the home include a lower level with finished area, central air conditioning, two fireplaces, and a garage with 1,293 square feet of building area. The property has an approximately 37,090 square foot site and is located in Hawthorn Woods, Ela 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 three equity comparables located within the same neighborhood code as the subject property. The properties

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<sup>1</sup> The best description of the subject was found in the property record card submitted by the board of review which was unrefuted by the appellant in rebuttal.

are reported to be improved with split-level dwellings of brick or frame exterior construction ranging in size from 2,092 to 2,856 square feet of living area. The homes range in age from 44 to 61 years old. Each comparable has a lower level with finished area and two houses also have basements. Features include central air conditioning, one or two fireplaces, and a garage that ranges in size from 645 to 928 square feet of building area. These comparables have improvement assessments ranging from \$78,743 to \$112,215 or from \$31.69 to \$45.62 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$100,006 or \$38.32 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 \$154,024. The subject property has an improvement assessment of \$125,852 or \$48.22 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on two grid analyses for six equity comparables<sup>2</sup> located within the same assessment neighborhood code as the subject property. Board of review comparable #2 is the same property as the appellant's comparable #2. The properties are reported to be improved with split-level, 1.5-story, or 2-story dwellings of brick, frame, wood siding, or brick and wood siding exterior construction ranging in size from 1,868 to 2,857 square feet of living area. The dwellings were built from 1968 to 1983 and thus would range in age from approximately 38 to 53 years old. Comparable #4 has an effective year built of 1977. Three comparables each have an unfinished basement and three comparables each have a lower level with two of these also having basement area. Each comparable has central air conditioning, one or two fireplaces, and a garage that ranges in size from 572 to 928 square feet of building area. These comparables have improvement assessments ranging from \$89,755 to \$140,409 or from \$44.50 to \$50.20 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 a total of eight equity comparables for the Board's consideration, including one shared comparable. The Board gives less weight to the appellant's comparable #3 as well as board of review comparables #4, #5, and #6 for differences in design, dwelling size, and/or age when compared to the subject.

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<sup>2</sup> The board of review submitted two grid analyses with each containing three equity comparables. For clarity in the record, the comparables on the second grid analysis were renumbered #4 through #6 in the order they were presented.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables, which includes the common comparable. These comparables are also similar to the subject in location, design, age, and most features. However, three comparables have additional partial basements, unlike the subject, suggesting downward adjustments to these homes would be necessary to make them more equivalent to the subject. The Board gives most weight to board of review comparable #3 which is overall more similar to the subject in property characteristics. The four best comparables have improvement assessments ranging from \$89,755 to \$112,215 or from \$31.69 to \$48.05 per square foot of living area. The subject's improvement assessment of \$125,852 or \$48.22 per square foot of living area falls above the range established by the best comparables in this record. However, when compared to the comparable given most weight, the subject's improvement is justified in light of its superior size, larger partially finished lower level, additional fireplace, and larger garage size. Based on this record and after considering adjustments to the best comparables for differences when compared to 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:

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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