



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

APPELLANT: Barbara Helms
DOCKET NO.: 21-02904.001-R-1
PARCEL NO.: 14-27-404-012

The parties of record before the Property Tax Appeal Board are Barbara Helms, 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: \$41,114
IMPR.: \$102,531
TOTAL: \$143,645

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 and frame exterior construction with 2,363 square feet of living area¹. The dwelling was constructed in 1975 and is approximately 46 years old. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and a 598 square foot garage. The property has an approximately 45,787 square foot site² and is located in Kildeer, 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 four equity

¹ The Board finds the best evidence of the subject's dwelling size was the property record card and schematic drawing with measurements presented by the board of review which indicated the subject has 2,363 square feet of living area. Both parties reported the subject's dwelling size as 2,500 square feet of living area.

² The best evidence of the subject's lot size was found in the property record card submitted by the board of review.

comparables³ located in the same assessment neighborhood code as the subject property and within 0.59 of a mile from the subject. The comparables are improved with 2-story dwellings of frame or brick and frame siding exterior construction ranging in size from 2,329 to 2,753 square feet of living area. The dwellings were built from 1955 to 1974. Three comparables each have an unfinished basement and one comparable has a crawl space foundation. Each comparable has central air conditioning, one or two fireplaces, and a garage that ranges in size from 529 to 600 square feet of building area. The comparables have improvement assessments ranging from \$78,784 to \$102,543 or from \$33.83 to \$38.54 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$91,750 or \$38.83 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 \$143,645. The subject property has an improvement assessment of \$102,531 or \$43.39 per square foot of living area.

In written comments, the board of review asserted that differences in the appellant's comparables for age, exterior cover, smaller basements, lack of a basement, and number of plumbing fixtures were directly attributed to their per square foot building assessed values.

In support of its contention of the correct assessment, the board of review submitted information on four comparables located in the same assessment neighborhood code as the subject property and within 0.66 of a mile from the subject. The comparables are improved with 2-story dwellings of brick and frame exterior construction ranging in size from 2,209 to 2,658 square feet of living area. The dwellings were built from 1966 to 1978. The comparables each have an unfinished basement with one of these being a lookout. Each comparable has central air conditioning, one or two fireplaces, and a garage that ranges in size from 598 to 736 square feet of building area. Comparable #4 has an inground hot tub. The comparables have improvement assessments ranging from \$91,862 to \$133,105 or from \$41.59 to \$50.08 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 appellant 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.

³ The appellant provided two grid analyses with the same four comparables #1 through #4, but the second grid analysis contains an additional comparable #5 that was marked out by the appellant and thus will not be considered in this appeal by the Board.

The parties submitted a total of eight comparable properties for the Board's consideration. 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 and/or dwelling size than other comparables in this record. Furthermore, the appellant's comparable #1 lacks a basement, a feature of the subject, and board of review comparable #4 has an inground hot tub, not a feature of the subject.

The Board finds the best evidence of assessment equity to be the board of review's three remaining comparables which are more similar to the subject in location, design, age, dwelling size, and most features. These comparables have improvement assessments ranging from \$91,862 to \$107,270 or from \$41.59 to \$43.17 per square foot of living area. The subject's improvement assessment of \$102,531 or \$43.39 per square foot of living area falls within the range established by the best comparables in the record on an overall improvement assessment basis but slightly above the range on per square foot basis. However, 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 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: 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

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