



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

APPELLANT: Anne Rizzolo
DOCKET NO.: 21-03073.001-R-1
PARCEL NO.: 06-21-405-014

The parties of record before the Property Tax Appeal Board are Anne Rizzolo, 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: \$40,227
IMPR.: \$43,636
TOTAL: \$83,863

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 ranch-style dwelling of vinyl siding exterior construction with 1,175 square feet of living area. The dwelling was built in 1954 and is approximately 67 years old. Features of the home include an unfinished basement, central air conditioning, 2.0 bathrooms, and a garage with 552 square feet of building area. The property has an approximately 11,761 square foot site and is located in Round Lake¹, Avon Township, Lake County.

¹ The parties differ as to the location of the subject. Section I of the Residential Appeal petition reports that the home is located in Round Lake Beach, Avon Township but the board of review reports in the Notes on Appeal and the property record card that the subject's location was Round Lake, Avon Township; thus, the Board finds that the subject dwelling is located in Round Lake, Avon Township.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same assessment neighborhood code as the subject property and within 0.38 of a mile from the subject. The comparables are improved with ranch-style dwellings of vinyl siding exterior construction ranging in size from 1,079 to 1,188 square feet of living area. The dwellings range in age from 88 to 94 years old. One home has an unfinished basement and two comparables each have a crawl space foundation. Each comparable has central air conditioning and 1.5 or 2.0 bathrooms. Two comparables each have a garage with either 338 or 400 square feet of building area. The comparables have improvement assessments ranging from \$33,599 to \$35,343 or from \$29.75 to \$31.36 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$36,131 or \$30.75 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 \$83,863. The subject property has an improvement assessment of \$43,636 or \$37.14 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same assessment neighborhood code as the subject property and within 0.42 of a mile from the subject. The comparables are improved with ranch-style dwellings of brick, vinyl siding, or wood siding exterior construction ranging in size from 1,398 to 1,572 square feet of living area. The dwellings were built from 1954 to 1968 and thus would range in age from approximately 53 to 67 years old. The comparables each have a basement with one having finished area, one or two fireplaces, 1.5 or 2.0 bathrooms, and a garage that ranges in size from 459 to 648 square feet of building area. Two comparables each have central air conditioning. The comparables have improvement assessments ranging from \$54,943 to \$61,139 or from \$37.20 to \$43.73 per square foot of living area.

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.

The record contains a total of six equity comparables for the Board's consideration. The Board finds the parties' comparables to be similar to the subject in location and design but have varying degrees of similarity in age, dwelling size, foundation type, bathroom count, and other features. Nevertheless, the Board gives less weight to the board of review comparables which are significantly larger homes than the subject and/or have basement finish, unlike the subject. The appellant's comparables are most similar to the subject in dwelling size but present various inferior attributes when compared to the subject in age, foundation type, number of bathrooms, lack of garage amenity, garage size, and/or other features. These differences from the subject

would require the appropriate upward adjustments to make them more equivalent to the subject. Nevertheless, these comparables have improvement assessments ranging from \$33,599 to \$35,343 or from \$29.75 to \$31.36 per square foot of living area. The subject's improvement assessment of \$43,636 or \$37.14 per square foot of living area falls above the range established by the most similar comparables in this record. However, the subject's assessment appears logical considering its superior attributes when compared to these comparables which includes but is not limited to age, garage amenity, basement foundation, garage size, and/or bathroom count. Based on this record and after considering appropriate 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: 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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