



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

APPELLANT: Jacqueline Derry
DOCKET NO.: 21-03079.001-R-1
PARCEL NO.: 01-36-402-015

The parties of record before the Property Tax Appeal Board are Jacqueline Derry, 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: \$10,498
IMPR.: \$65,269
TOTAL: \$75,767

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 1-story Cape Cod-style dwelling of wood siding exterior construction with 1,380 square feet of living area. The dwelling was built in 1988 and is approximately 33 years old. Features of the home include a partially finished basement, central air conditioning, one fireplace, a finished attic¹, 2.5 bathrooms, and a 400 square foot garage. The property has an approximately 11,700 square foot site and is located in Lake Villa², Lake Villa Township, Lake County.

¹ Property characteristics for the subject not disclosed by the appellant were obtained from the evidence presented by the board of review.

² The best evidence of the subject's location is found in the grid analysis and property record card presented by the board of review which was unrefuted by the appellant in rebuttal.

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 in the same assessment neighborhood code as the subject property and from 0.05 of a mile to 1.03 miles from the subject. The comparables are reported to be improved with 1-story Cape Cod-style dwellings of wood siding or brick exterior construction ranging in size from 1,136 to 1,614 square feet of living area. The dwellings range in age from 66 to 91 years old. Each comparable has a basement with one having finished area and either 2.0 or 2.5 bathrooms. Two comparables each have central air conditioning and a garage with either 384 or 440 square feet of building area. One comparable has one fireplace. The properties have improvement assessments ranging from \$41,456 to \$59,666 or from \$36.49 to \$36.97 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$50,623 or \$36.68 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 \$75,767. The subject property has an improvement assessment of \$65,269 or \$47.30 per square foot of living area.

In a written memorandum, the board of review asserts that the subject's assessment neighborhood has 10 homes of the same house type with a finished attic as the subject. The board of review indicates it used 7 of these 10 homes, but the Board finds that only 3 were provided in evidence by the board of review. The board of review critiqued the appellant's comparables for age, garage amenity, and basement finish. The board of review further asserted the subject was superior to the comparables submitted by both parties and noted it had a larger open porch than the other comparables.

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 from 1.06 to 1.26 miles from the subject. The comparables are reported to be improved with 1-story Cape Cod-style dwellings of wood siding exterior construction ranging in size from 1,080 to 1,420 square feet of living area. The dwellings were built from 1955 to 1959 and thus would range in age from approximately 62 to 66 years old. Each comparable has a basement with one having finished area, either 1.0 or 2.0 bathrooms, and a garage with either 576 or 816 square feet of building area. Two comparables each have central air conditioning. Two comparables each have finished attics. One comparable has one fireplace. The properties have improvement assessments ranging from \$41,045 to \$48,927 or from \$34.46 to \$39.22 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 parties submitted a total of six comparable properties for the Board's consideration, which are each 1-story Cape Cod-style dwellings like the subject. The Board finds none of these comparables to be truly similar to the subject as each comparable is an older home than the subject with varying degrees of similarity in other features. Nevertheless, the Board gives less weight to the appellant's comparables #1 and #3 as well as board of review comparables #1 and #2 for differences in dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2 and board of review comparable #3 which are most similar to the subject in dwelling size but are 43 and 29 years older than the subject, respectively, with each also having smaller basements lacking basement finish when compared to the subject and its larger finished basement, as well as each lacking a finished attic and a fireplace, both features of the subject. Board of review comparable #3 also has a smaller bathroom count than the subject. These differences would require the appropriate upward adjustments to these two comparables to make them more equivalent to the subject. Nevertheless, the two best comparables have improvement assessments of \$54,256 and \$48,927 or of \$36.59 and \$34.46 per square foot of living area, respectively. The subject's improvement assessment of \$65,269 or \$47.30 per square foot of living area exceeds the improvement assessments of the two best comparables in this record. However, the subject's higher improvement assessment appears logical considering its considerably newer age, finished attic area, bathroom count, larger basement, basement finish, and fireplace amenity when compared to the two best comparables. Based on this record and after consideration of appropriate adjustments to the two 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 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Jacqueline Derry, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085