



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

APPELLANT: Adrienne Garland  
DOCKET NO.: 21-03211.001-R-1  
PARCEL NO.: 16-16-308-030

The parties of record before the Property Tax Appeal Board are Adrienne Garland, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago, and the Lake County Board of Review.<sup>1</sup>

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:** \$114,283  
**IMPR.:** \$180,156  
**TOTAL:** \$294,439

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 one-story dwelling of brick and wood siding exterior construction with 3,907 square feet of living area. The dwelling was constructed in 1996 and is approximately 25 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace and an attached garage with 837 square feet of building area. The property has a 15,398 square foot site and is located in Highland Park, West Deerfield 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 comparables with the same assessment neighborhood code as the subject property. The

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<sup>1</sup> The parties agreed to forgo the scheduled virtual hearing on this case and have the Board issue a decision based on the evidence in the record.

comparables are improved with one-story dwellings of brick or wood siding exterior construction that range in size from 2,919 to 3,498 square feet of living area and range in age from 25 to 30 years old. The comparables each have a partial basement with one having finished area. Other features of each comparable include central air conditioning, one fireplace and an attached garage that ranges in size from 484 to 792 square feet of building area. The comparables have improvement assessments that range from \$97,716 to \$136,098 or from \$31.48 to \$39.84 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$294,439. The subject property has an improvement assessment of \$180,156 or \$46.11 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables with the same assessment neighborhood code as the subject property. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 3,807 to 4,270 square feet of living area. The homes were built from 1992 to 1995. The comparables have basements, two of which are partially finished with a recreation room. Other features include central air conditioning, one fireplace and an attached garage that ranges in size from 598 to 924 square feet of building area. The comparables have improvement assessments that range from \$192,469 to \$241,882 or from \$47.87 to \$56.65 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 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 nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which are less similar to the subject in dwelling size than the board of review comparables. The Board also gives less weight to appellant's comparable #3 and board of review comparables #2 and #5 which have finished basement area when compared to the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #3 and #4 which overall are more similar to the subject in location, age, dwelling size, and features. These comparables have improvement assessments that range from \$192,469 to \$202,246 or from \$47.87 to \$51.90 per square foot of living area. The subject's improvement assessment of \$180,156 or \$46.11 per square foot of living area falls below the range established by the best comparables in this record. Based on this evidence 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.



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Chairman



\_\_\_\_\_  
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 17, 2023



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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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APPELLANT

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COUNTY

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