



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

APPELLANT: Hillary Heyden
DOCKET NO.: 21-03229.001-R-1
PARCEL NO.: 16-36-302-055

The parties of record before the Property Tax Appeal Board are Hillary Heyden, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$69,434
IMPR.: \$182,725
TOTAL: \$252,159

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 two-story dwelling of brick exterior construction with 3,448 square feet of living area. The dwelling was built in 1966 and is approximately 55 years old. Features of the home include a 2,000 square foot full basement with finished area, central air conditioning, a fireplace and a 484 square foot garage. The property has an approximately 12,070 square foot site and is located in Highland Park, Moraine 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 that are located within .27 of a mile from the subject property and have the same assessment neighborhood code as the subject. The comparables consist of two-story dwellings of brick exterior construction ranging in size from 3,229 to 3,588 square feet of living area. The homes range in age from 55 to 57 years old. Each comparable has from an 800 to a 1,674 square

foot full basement with two having finished area, central air conditioning, one or three fireplaces, and a garage ranging in size from 441 to 504 square feet of building area. The comparables have improvement assessments ranging from \$151,931 to \$169,791 or from \$47.00 to \$47.32 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$162,634 or \$47.17 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 \$252,159. The subject property has an improvement assessment of \$182,725 or \$52.99 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 that are located within .30 of a mile from the subject property and have the same assessment neighborhood code as the subject. The comparables consist of two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 3,422 to 3,570 square feet of living area. The dwellings were built from 1963 to 1968 with comparable #2 having an effective age of 1971. Each comparable has from a 1,034 to a 1,756 square foot full basement with three having finished area, central air conditioning, one fireplace, and a garage ranging in size from 484 to 616 square feet of building area. Comparable #1 has an inground swimming pool. These comparables have improvement assessments ranging from \$174,689 to \$188,230 or from \$50.72 to \$54.15 per square foot of living area.

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 information on nine equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1 and #2 as well as the board of review comparables #1 and #5 which lack finished basement area and/or have an inground swimming pool, unlike the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables. These comparables are relatively similar to the subject in location, age, dwelling size, and most features. These five comparables have improvement assessments that range from \$166,946 to \$181,731 or from \$47.30 to \$51.76 per square foot of living area. The subject's improvement assessment of \$182,725 or \$52.99 per square foot of living area falls slightly above the range established by the best comparables in the record, which is logical given the subject's larger basement size in relation to the best comparables in the record. Based on this record and after considering appropriate adjustments to the comparables for differences when compared to the subject, such as basement size, 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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