



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

APPELLANT: Carol Tosi
DOCKET NO.: 21-03238.001-R-1
PARCEL NO.: 16-08-212-005

The parties of record before the Property Tax Appeal Board are Carol Tosi, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago, and the Lake County Board of Review.¹

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: \$69,696
IMPR.: \$151,426
TOTAL: \$221,122

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 two-story dwelling of brick exterior construction with 3,352 square feet of living area. The dwelling was built in 1993 and is approximately 28 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 576 square foot garage. The property has a 16,700 square foot site and is located in Lake Forest, 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. The comparables are improved with two-story dwellings of wood siding or brick exterior construction that range in

¹ 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.

size from 2,814 to 3,270 square feet of living area and are 30 to 35 years old. The comparables are reported to have basements with two having finished area. Each comparable has central air conditioning. Three comparables each have a fireplace and a garage ranging in size from 420 to 620 square feet of building area. Comparable #2 is reported to have an "attached/0" in the garage section of the appellant's grid analysis. The comparables have improvement assessments ranging from \$94,089 to \$118,154 or from \$33.44 to \$37.13 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 \$221,122. The subject has an improvement assessment of \$151,426 or \$45.17 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables with the same assessment neighborhood code as the subject. The comparables are described as two-story dwellings of wood siding or brick exterior construction that range in size from 3,064 to 3,332 square feet of living area. The comparables were built from 1990 to 1997. Each comparable has an unfinished basement, central air conditioning, one to three fireplaces and a garage ranging in size from 400 to 560 square feet of building area. The comparables have improvement assessments ranging from \$155,493 to \$183,612 or from \$48.78 to \$55.11 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.

The parties submitted eight equity comparables for the Board's consideration that are similar to the subject in location, design, age, and some features. However, the Board gives less weight to appellant's comparables #1, #3 and #4 which have finished basement area and/or differ in dwelling size when compared to the subject. The Board gives less weight to appellant's comparable #2 as the appellant reported an attached garage with 0 square feet which detracts from the weight of the evidence.

The Board finds the best evidence of assessment equity to be the board of review comparables which are most similar to the subject in dwelling size and features. These comparables have improvement assessments ranging from \$155,493 to \$183,612 or from \$48.78 to \$55.11 per square foot of living area. The subject's improvement assessment of \$151,426 or \$45.17 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 improvement 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

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



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

Carol Tosi, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

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