



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

APPELLANT: Ariana Gammel
DOCKET NO.: 21-03273.001-R-1
PARCEL NO.: 16-36-302-005

The parties of record before the Property Tax Appeal Board are Ariana Gammel, 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: \$70,257
IMPR.: \$120,419
TOTAL: \$190,676

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 tri-level style dwelling of brick and wood siding exterior construction with 2,624 square feet of living area. The dwelling was constructed in 1963 and is approximately 58 years old. Features of the home include a finished lower level, central air conditioning, and a fireplace. The property has an approximately 12,210 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 .26 of a mile from the subject and have the same assessment neighborhood code as the subject. The comparables are reported to be 1-story tri-level style or 2-story split level style dwellings of brick or vinyl siding exterior construction ranging in size from 2,458 to 2,887 square feet of living area. The homes are either 57 or 58 years old. The

appellant reported that one comparable has a lower level with finished area, and three comparables each have a basement with finished area. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 506 or 621 square feet of building area. The comparables have improvement assessments ranging from \$106,638 to \$126,255 or from \$43.24 to \$43.73 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$114,042 or \$43.46 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 \$190,676. The subject property has an improvement assessment of \$120,419 or \$45.89 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 .15 of a mile from the subject and have the same assessment neighborhood code as the subject. The comparables are reported to be 1-story tri-level style dwellings of brick and wood siding exterior construction ranging in size from 2,294 to 2,933 square feet of living area. The homes were built from 1955 to 1964 with comparable #1 having an effective age of 1959. The board of review reported each comparable has a lower level with finished area, central air conditioning, and one fireplace. Comparable #2 has a 460 square foot garage, and comparable #5 has an inground swimming pool. The comparables have improvement assessments ranging from \$121,656 to \$129,578 or from \$44.18 to \$53.28 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 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 record contains nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2 and #4 due to their dissimilar designs and foundation types when compared to the subject. The Board also gives less weight to the board of review comparable #5 which has an inground swimming pool, unlike the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables. These comparable are identical or relatively similar to the subject in location, design, dwelling size, age, and foundation type, but have varying degrees of similarity in other features. Appellant's comparable #3 and board of review comparable #2 each have a garage, which is not a feature of the subject suggesting a downward adjustment for this feature is appropriate to make them more equivalent to the subject property. These five comparables have improvement assessments ranging from \$114,354 to \$129,578 or from \$43.40 to \$53.28 per square foot of

living area. The subject's improvement assessment of \$120,419 or \$45.89 per square foot of living area falls within the range established by the most similar comparables in this record. Based on this record and after considering adjustments to the 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 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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