



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

APPELLANT: Susan Rosso
DOCKET NO.: 21-04909.001-R-1
PARCEL NO.: 07-07-114-025

The parties of record before the Property Tax Appeal Board are Susan Rosso, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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: \$18,120
IMPR.: \$89,068
TOTAL: \$107,188

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 wood siding exterior construction containing 2,478 square feet of living area. The dwelling was built in 2003. Features of the home include an unfinished basement, central air conditioning, one fireplace, and an attached garage with 713 square feet of building area. The property has a 10,332 square foot site located in Lake Villa, Warren Township, Lake County.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on twelve equity comparables improved with two-story dwellings of wood frame construction that range in size from 2,475 to 2,600 square feet of living area. The homes were built in either 2003 or 2004. Each comparable has an unfinished basement, central air conditioning, one fireplace, and a garage ranging in size from 441 to 682 square feet of building area. These properties have the

same assessment neighborhood code as the subject property and are located from .04 to .21 miles from the subject property. The comparable properties have improvement assessments ranging from \$83,137 to \$90,933 or from \$32.59 to \$35.07 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$84,971.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$107,188. The subject property has an improvement assessment of \$89,068 or \$35.94 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 improved with two-story dwellings with wood-siding exterior construction ranging in size from 2,475 to 2,480 square feet of living area. The homes were built in either 2003 or 2004. Each comparable has an unfinished basement, central air conditioning, and an attached garage with either 682 or 713 square feet of building area. Four comparables each have one fireplace. These properties have the same assessment neighborhood code as the subject property and are located from .02 to .09 miles from the subject property. The comparable properties have improvement assessments ranging from \$89,001 to \$90,350 or from \$35.89 to \$36.43 per square foot of living area.

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 Board finds the best evidence of assessment equity to be the comparables submitted by the board of review as these properties are improved with dwellings more similar to the subject property in dwelling size and features than are the comparables provided by the appellant. The Board finds, however, that board of review comparable #5 has no fireplace, unlike the subject property, suggesting this comparable would require an upward adjustment to make it more equivalent to the subject property for this amenity. The board of review comparables have improvement assessments that range from \$89,001 to \$90,350 or from \$35.89 to \$36.43 per square foot of living area. The subject's improvement assessment of \$89,068 or \$35.94 per square foot of living area falls within the range established by the best comparables in this record. Based on this record 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:

November 21, 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

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