



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

APPELLANT: Elizabeth Danos
DOCKET NO.: 22-00647.001-R-1
PARCEL NO.: 07-09-104-004

The parties of record before the Property Tax Appeal Board are Elizabeth Danos, 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 a reduction 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: \$36,428
IMPR.: \$226,197
TOTAL: \$262,625

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 2022 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 2-story dwelling of brick exterior construction with 5,517 square feet of living area. The dwelling was constructed in 2003 and is approximately 19 years old. Features of the home include a basement with finished area, central air conditioning, three fireplaces and an attached garage with 1,150 square feet of building area. The property has a 112,310 square foot site and is located in Gurnee, Warren 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 suggested equity comparables located in the same assessment neighborhood code as the subject and from .2 of a mile to 1.2 miles from the subject property. The comparables are improved with 2-story dwellings of either brick or wood siding exterior construction that range in size from 4,731 to 5,444 square feet of living area. The dwellings range in age from 20 to 33 years old. Each comparable has a basement with finished area, two of walk-out design, central air conditioning, either one or four fireplaces and an attached garage ranging in size from 713 to 1,261 square feet of building area. The comparables have improvement assessments that range from \$191,194 to \$215,982 or from \$39.17 to \$41.34 per

square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$221,921 or \$40.22 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 \$294,516. The subject property has an improvement assessment of \$258,088 or \$46.78 square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five suggested equity comparables located within the same assessment neighborhood code as the subject property and from .14 of a mile to 1.1 miles from the subject property. Comparable #5 is the same as the appellant's comparable #4. The comparables are improved with either 1-story or 2-story dwellings of brick, wood siding or Dryvit and brick exterior construction ranging in size from 4,778 to 6,140 square feet of living area. The dwellings were built from 2001 to 2007. The comparables each have a basement, three with finished area and two of walk-out design. Each comparable has central air conditioning, two to five fireplaces and an attached garage ranging in size from 962 to 1,261 square feet of building area. Comparable #2 has an additional detached garage with 2,736 square feet of building area and comparable #3 has an inground swimming pool. The comparables have improvement assessments ranging from \$206,934 to \$290,820 or from \$41.34 to \$49.97 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eight suggested comparable sales for the Board's consideration, with one comparable being common to both parties. The Board has given less weight to appellant's comparable #3 as well as board of review comparables #2, #3 and #4, due to their dissimilar dwelling size when compared to the subject. The Board gave less weight to appellant's comparable #2 as well as board of review comparable #1 due to their location of over one mile away from the subject.

The Board finds the best evidence of assessment equity to be the common comparable along with appellant's comparable #1. The Board finds that these two comparables are most similar to the subject in location, design, age, dwelling size and some features. These most similar comparables have improvement assessments of \$213,262 and \$215,982 or \$39.17 and \$41.34 per square foot of living area. The subject's improvement assessment of \$258,088 or \$46.78 per square foot of living area, is greater than the two best comparables contained in the record. Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the assessment is 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: May 21, 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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