



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

APPELLANT: Judith Meister
DOCKET NO.: 22-00758.001-R-1
PARCEL NO.: 16-28-202-010

The parties of record before the Property Tax Appeal Board are Judith Meister, 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: \$66,481
IMPR.: \$112,500
TOTAL: \$178,981

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 1-story dwelling of wood siding exterior construction with 2,674 square feet of living area. The dwelling was built in 1966 and is approximately 56 years old. Features of the home include an unfinished basement, central air conditioning, and one fireplace. The property has an approximately 13,599 square foot site and is located in Highland Park, 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 and located within 0.50 of a mile from the subject. The comparables are described as 1-story dwellings of brick or wood siding exterior construction ranging in size from 2,106 to 2,743 square feet of living area. The dwellings are from 62 to 75 years old. Each comparable has from a 526 to a 1,921 square foot

basement with one having finished area, central air conditioning, and a garage ranging in size from 462 to 756 square feet of building area. Three comparables each have one or two fireplaces. The comparables have improvement assessments ranging from \$79,521 to \$102,408 or from \$34.11 to \$38.21 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$97,601 or \$36.50 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 \$185,270. The subject property has an improvement assessment of \$118,789 or \$44.42 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables with the same assessment neighborhood code as the subject and located within 0.38 of a mile from the subject. The comparables are described as 1-story dwellings of wood siding or brick exterior construction ranging in size from 2,547 to 2,698 square feet of living area. The dwellings were built from 1952 to 1963. Each comparable has from a 539 to a 1,640 square foot basement with one having finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 308 to 615 square feet of building area. The comparables have improvement assessments ranging from \$116,481 to \$126,568 or from \$45.73 to \$46.91 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven equity comparables to support their respective positions before the Board, all of which have a garage, unlike the subject. The Board gives less weight to the appellant's comparables and board of review comparable #1 which differ from the subject in dwelling size, age, basement finish, and/or basement size.

The Board finds the best evidence of assessment equity to be the board of review comparables #2 and #3 which are relatively similar to the subject in location, design, dwelling size, and finished basement area, but these comparables are older than the subject in age. These two comparables have improvement assessments of \$116,481 and \$121,292 or \$45.73 and \$46.42 per square foot of living area, respectively. The subject's improvement assessment of \$118,789 or \$44.42 per square foot of living area is bracketed by the two best comparables in this record on an overall basis and below these two comparables on a per-square-foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board

finds the subject's assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's 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:

March 26, 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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