



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

APPELLANT: Mary Fiore
DOCKET NO.: 22-00806.001-R-1
PARCEL NO.: 16-06-201-017

The parties of record before the Property Tax Appeal Board are Mary Fiore, 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: \$176,051
IMPR.: \$280,301
TOTAL: \$456,352

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 1.5-story dwelling of brick exterior construction with 5,378 square feet of living area. The dwelling was constructed in 2002 and is approximately 20 years old. Features of the home include an unfinished basement, 2.5 bathrooms, central air conditioning, three fireplaces and an 880 square foot garage. The property has an approximately 58,370 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 that have the same assessment neighborhood code as the subject property. The comparables consist of 1.5-story or 2-story dwellings of brick exterior construction that range in size from 4,744 to 6,018 square feet of living area. The dwellings are from 22 to 27 years old. Each comparable has a basement with finished area, from 3.5 to 5.5 bathrooms, central air

conditioning, one to four fireplaces, and an attached garage ranging in size from 792 to 1,200 square feet of building area. Comparable #1 has an additional detached garage. The comparables have improvement assessments ranging from \$188,250 to \$253,787 or from \$39.68 to \$42.30 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$236,386 or \$43.95 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 \$512,436. The subject property has an improvement assessment of \$336,385 or \$62.55 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. The comparables consist of 2-story dwellings of wood siding or brick exterior construction that range in size from 5,290 to 5,461 square feet of living area. The homes were built in 1998 or 2001. Each comparable has a basement, two of which have finished area, with either 4.5 or 5.5 bathrooms, central air conditioning, two or three fireplaces and an attached garage ranging in size from 875 to 1,047 square feet of building area. Comparables #2 and #3 each have an inground swimming pool. The comparables have improvement assessments ranging from \$337,245 to \$354,761 or from \$62.37 to \$67.06 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 a total of seven equity comparables for the Board's consideration which are similar to the subject in location and age, but few other characteristics. The Board has given less weight to the appellant's comparables #1, #3 and #4 due to substantial differences in dwelling size when compared to the subject's 5,378 square feet of living area. The Board has also given reduced weight to board of review comparables #2 and #3 due to their swimming pool amenities, which is not a feature of the subject.

On this limited record, the Board finds the best evidence of assessment equity to be the appellant's comparable #2 along with board of review comparable #1, as these are the most similar homes to the subject in the record in dwelling size and some features. However, the Board recognizes that each of these homes are superior to the subject in several respects which would necessitate downward adjustments. The comparables each present 4.5 bathrooms whereas the subject has 2.5 bathrooms. Appellant's comparable #2 has a finished basement, unlike the subject's unfinished basement. Additionally, these two comparables are superior to the subject

by having larger garages each of which exceed 1000 square feet of building area, as compared to the subject's 880 square foot garage. The two best comparables in the record have improvement assessments of \$41.86 and \$62.37 per square foot of living area. The subject's improvement assessment of \$62.55 per square foot of living area is above the best comparables in the record and is found to be excessive by the Board given the differences in characteristics outlined herein. After giving due consideration to differences between the subject and these two best comparables in the record and applying downward adjustments to make the comparables more equivalent to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement as inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request for an improvement assessment of \$43.95 per square foot of living area 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:

April 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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