



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

APPELLANT: Marie Templeman
DOCKET NO.: 22-00854.001-R-1
PARCEL NO.: 09-11-107-011

The parties of record before the Property Tax Appeal Board are Marie Templeman, 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: \$17,088
IMPR.: \$92,615
TOTAL: \$109,703

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 vinyl siding exterior construction with 3,154 square feet of living area. The dwelling was constructed in 2013 and is approximately 6 years old. Features of the home include a 1,348 square foot basement, central air conditioning, and a 895 square foot garage. The property has an approximately 7,361 square foot site and is located in Volo, Wauconda Township, Lake County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of wood siding or vinyl siding exterior construction ranging in size from 2,771 to 3,102 square feet of living area. The dwellings are 6 or 7 years old. Each home has a 756 to a 1342 square foot basement, central air conditioning,

and a garage ranging in size from 418 to 506 square feet of building area. The comparables have improvement assessments ranging from \$62,373 to \$80,528 or from \$21.85 to \$25.96 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$109,703. The subject property has an improvement assessment of \$92,615 or \$29.36 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 located within the same assessment neighborhood code as the subject. Comparable #3 is the same property as the appellant's comparable #4. The comparables are improved with 2-story homes of vinyl siding or vinyl siding and brick exterior construction ranging in size from 3,099 to 3,256 square feet of living area. The dwellings were built from 2011 to 2016. Each home has a 1,015 to a 1,632 square foot basement, central air conditioning, and a garage ranging in size from 418 to 895 square feet of building area. Two homes each have a fireplace. The comparables have improvement assessments¹ ranging from \$80,528 to \$89,581 or from \$25.96 to \$28.91 per square foot of living area.

The board of review submitted a letter from the township assessor contending that the appellant's comparables #1, #2, and #3 differ from the subject in dwelling size. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight equity comparables, with one common comparable, for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, and #3, which are less similar to the subject in dwelling size than the other comparables in this record.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4/board of review's comparable #3 and the board of review's comparables #1, #2, #4, and #5, which are more similar to the subject in dwelling size, age, location, and features, although four of these comparables have smaller garages than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These

¹ The Board notes the board of review presented property record cards for the comparables depicting their 2022 tax year assessments.

comparables have improvement assessments that range from \$80,528 to \$89,581 or from \$25.96 to \$28.91 per square foot of living area. The subject's improvement assessment of \$92,615 or \$29.36 per square foot of living area falls above the range established by the best comparables in this record, but appears to be supported after considering adjustments to the best comparables for differences from the subject, such as basement size and garage size. 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Marie Templeman, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085