



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

APPELLANT: Elaine Petersen
DOCKET NO.: 22-01024.001-R-1
PARCEL NO.: 15-24-109-037

The parties of record before the Property Tax Appeal Board are Elaine Petersen, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Chicago; 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: \$67,404
IMPR.: \$131,265
TOTAL: \$198,669

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 2-story dwelling of brick and frame exterior construction with 3,016 square feet of living area. The dwelling was built in 1968 and is approximately 54 years old. Features of the home include a partially finished basement, central air conditioning, one fireplace, and a 648 square foot garage. The property has an approximately 21,780 square foot site and is located in Lincolnshire, Vernon 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 five suggested equity comparables with the same neighborhood code as the subject property and located within 0.72 of a mile from the subject. The comparables are improved with 2-story dwellings of frame or brick and frame exterior construction ranging in size from 2,616 to 3,008 square feet of living area. The dwellings were built from 1963 to 1977 with comparable #5 having an effective age of

1976. The comparables each have a partially finished basement with one being a walkout. Each comparable has central air conditioning, one fireplace, and a garage that ranges in size from 506 to 816 square feet of building area. The comparables have improvement assessments that range from \$88,206 to \$100,237 or from \$32.16 to \$33.72 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$99,872 or \$33.11 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 \$198,669. The subject property has an improvement assessment of \$131,265 or \$43.52 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 in the same assessment neighborhood code as the subject property and within 0.78 of a mile from the subject. The comparables are improved with 2-story dwellings of brick or brick and frame exterior construction ranging in size from 2,972 to 3,090 square feet of living area. The dwellings were built from 1967 to 1970 with comparable #3 having an effective age of 1971. Four comparables each have an unfinished basement and one comparable was reported to lack a basement. Each comparable has central air conditioning and a garage that ranges in size from 506 to 735 square feet of building area. Four comparables each have one fireplace. The comparables have improvement assessments that range from \$129,912 to \$134,472 or from \$43.52 to \$43.77 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 did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted ten equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3 which are less similar to the subject in dwelling size than the other comparables in this record. The Board also gives reduced weight to the appellant's comparable #2 which has a walkout basement, which is not a feature of the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are overall more similar to the subject in location, design, age, dwelling size, and most features. However, four comparables lack basement finish and one comparable lacks a basement foundation, both features of the subject, suggesting upward adjustments for these differences would be necessary to make them more equivalent to the subject. These comparables have improvement assessments that range from \$96,919 to \$134,472 or from \$32.87 to \$43.77 per square foot of living area. The subject's improvement assessment of \$131,265 or \$43.52 per

square foot of living area falls within the range established by the best comparables in this record. Based on this record and after consideration of the appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not prove by 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

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COUNTY

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