



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

APPELLANT: Courtenay Ray
DOCKET NO.: 22-01097.001-R-1
PARCEL NO.: 16-36-415-001

The parties of record before the Property Tax Appeal Board are Courtenay Ray, 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: \$76,227
IMPR.: \$99,765
TOTAL: \$175,992

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 is improved with a two-story dwelling of stone and wood siding exterior construction containing 1,886 square feet of living area. The dwelling was built in 1939 and is approximately 83 years old. Features of the home include a full basement with finished area, central air conditioning, two fireplaces, 2½ bathrooms, and an attached garage with 420 square feet of building area. The property has a 10,511 square foot site located in Highland Park, Moraine Township, Lake County.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with 1.75-story or 2-story dwellings of wood siding or brick exterior construction that range in size from 1,803 to 2,428 square feet of living area. The homes range in age from 82 to 96 years old. Each comparable has a full basement with finished area, central

air conditioning, one or two fireplaces, one or two full bathrooms, one or two half bathrooms, and an attached or detached garage ranging in size from 286 to 400 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from approximately from .06 to .6 of a mile from the subject property. The comparables have improvement assessments ranging from \$79,706 to \$116,253 or from \$44.21 to \$47.88 per square foot of living area, including land. The appellant requested the subject's improvement assessment be reduced to \$86,001.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$175,992. The subject property has an improvement assessment of \$99,765 or \$52.90 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 improved 1.75-story or 2-story dwellings of brick or wood siding and stone exterior construction that range in size from 1,640 to 2,030 square feet of living area. The homes were built from 1941 to 1950 with effective construction dates ranging from 1949 to 1967. Each comparable has a full basement with four having finished area, one or two fireplaces, 1½ or 2½ bathrooms, and either an attached or detached garage ranging in size from 220 to 544 square feet of building area. Four comparables have central air conditioning. These properties have the same assessment neighborhood code as the subject and are located from approximately .33 to .43 of a mile from the subject property. The comparables have improvement assessments that range from \$93,846 to \$114,285 or from \$51.00 to \$63.53 per square foot of living area.

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 parties submitted information on nine equity comparables to support their respective positions. The comparables are similar to the subject in location and relative style. The Board gives less weight to appellant's comparables #2, #3 and #4 as wells as board of review comparable #5 due to differences from the subject dwelling in size and/or age. The Board finds the best evidence of assessment equity to be appellant's comparable #1 and board of review comparables #1 through #4, which are similar to the subject in size, chronological age, and most features. Board of review comparables have newer effective construction dates than the subject indicating that downward adjustments to these comparables for age may be appropriate. These five comparables have improvement assessments that range from \$79,706 to \$114,285 or from \$44.21 to \$56.30 per square foot of living area. The subject's improvement assessment of \$99,765 or \$52.90 per square foot of living area falls within the range established by the best comparables in this record supporting the conclusion the subject is being equitably assessed.

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: 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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COUNTY

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