



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

APPELLANT: Sheila Moss
DOCKET NO.: 22-01110.001-R-1
PARCEL NO.: 16-25-314-018

The parties of record before the Property Tax Appeal Board are Sheila Moss, 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: \$85,328
IMPR.: \$141,100
TOTAL: \$226,428

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 stone exterior construction with 3,388 square feet of living area. The dwelling was constructed in 1954 and is approximately 68 years old, with an effective age of 1969. Features of the home include a lower level, a basement with finished area, central air conditioning, one fireplace and a garage with 435 square feet of building area. The property has a site with approximately 10,000 square feet of land area and is located in Highland Park, Moraine 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 suggested equity comparables located in the same assessment neighborhood as the subject and from .6 to .9 of a mile from the subject property. The appellant reported that the comparables are improved with 2-story dwellings of brick or wood siding exterior construction that range in size from 2,869 to 3,308 square feet of living area. The dwellings range in age from 86 to 100 years old. Each comparable has a basement with finished area, central air conditioning, either one or two fireplaces and a garage

ranging in size from 297 to 459 square feet of building area. The comparables have improvement assessments that range from \$87,955 to \$100,801 or from \$30.47 to \$30.87 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$104,127 or \$30.72 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 \$226,428. The subject property has an improvement assessment of \$141,100 or \$41.63 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five suggested equity comparables located in the same assessment neighborhood as the subject and from .9 of a mile to 1.41 miles from the subject property. The comparables are improved with 2-story dwellings of brick, stone, brick and wood siding or brick and stone exterior construction that range in size from 3,136 to 3,448 square feet of living area. The dwellings were built from 1946 to 1963 that have effective ages ranging from 1951 to 1972. Each comparable has a basement with finished area, one of walk-out design, central air conditioning, either one or two fireplaces and a garage ranging in size from 264 to 546 square feet of building area. The comparables have improvement assessments ranging from \$145,793 to \$178,610 or from \$45.88 to \$53.22 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted a total of nine comparable properties for the Board's consideration. The Board gives less weight to appellant's comparable #2 due to its smaller dwelling size when compared to the subject. The Board gave reduced weight to board of review comparable #3 due to its walk-out basement, a feature the subject lacks.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #3 and #4 along with the board of review's comparables #1, #2, #4 and #5 which are most similar to the subject in design, dwelling size, age and some features. These comparables have improvement assessments ranging from \$97,991 to \$178,610 or from \$30.47 to \$53.22 per square foot of living area. The subject's improvement assessment of \$141,100 or \$41.63 per square foot of living area, falls within the range of the best comparables in the record. Based on this record, and after considering adjustments to the comparables for differences when compared to the subject, 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 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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