



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

APPELLANT: Louise Conway  
DOCKET NO.: 22-01174.001-R-1  
PARCEL NO.: 16-23-307-003

The parties of record before the Property Tax Appeal Board are Louise Conway, 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:** \$49,029  
**IMPR.:** \$77,052  
**TOTAL:** \$126,081

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 two-story dwelling of brick and wood siding exterior construction with 2,231 square feet of living area. The dwelling was constructed in 1955 and is approximately 67 years old. Features include a partial concrete slab and partial basement foundation, with 249 square feet of finished area, central air conditioning and a 528 square foot garage. The property has an 8,237 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same neighborhood code assigned to the subject and within .6 of a mile from the subject. Comparable #3 is also on the same street as the subject. The comparables consist of two-story dwellings of wood siding, brick or stucco exterior construction. The homes

range in age from 80 to 110 years old and range in size from 1,930 to 2,268 square feet of living area. Each dwelling has a full unfinished basement, central air conditioning and a garage ranging in size from 391 to 990 square feet of building area. Comparable #4 has a fireplace. The properties have improvement assessments ranging from \$51,700 to \$66,554 or from \$26.93 to \$29.34 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$63,137 or \$28.30 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 \$126,081. The subject property has an improvement assessment of \$77,052 or \$34.54 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 located in the same neighborhood code assigned to the subject and within .24 of a mile from the subject. The comparables consist of two-story dwellings of brick exterior construction. The homes were built from 1941 to 1951 and the oldest home has a reported effective age of 1957. The dwellings contain either 2,232 or 2,337 square feet of living area. Each dwelling has a full unfinished basement, two fireplaces and a garage ranging in size from 506 to 768 square feet of building area. Two homes feature central air conditioning. The properties have improvement assessments ranging from \$78,809 to \$90,303 or from \$35.31 to \$38.64 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 parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. Despite some of the similar characteristics to the subject dwelling that are found in the appellant's suggested comparables, the Board finds that each dwelling is 30 years or more older than the subject dwelling which makes those homes dissimilar to the subject.

The Board finds on this limited record that the best evidence of assessment equity to be the board of review comparables, each of which is more similar to the subject dwelling in location, age and dwelling size, despite that each of these comparables have a full unfinished basement as compared to the subject's partial basement with finished area. The board of review comparables have improvement assessments ranging from \$78,809 to \$90,303 or from \$35.31 to \$38.64 per square foot of living area. The subject's improvement assessment of \$77,052 or \$34.54 per square foot of living area falls below the range established by the best comparables in this record which is logical given the subject's lack of a basement and smaller garage, when compared to

two of the best comparables in the record. Based on this evidence and after considering adjustments to the best three comparables in the record when compared to the subject dwelling, 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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