



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

APPELLANT: Paula Frey  
DOCKET NO.: 22-01221.001-R-1  
PARCEL NO.: 16-15-318-009

The parties of record before the Property Tax Appeal Board are Paula Frey, the appellant, by attorney Timothy C. Jacobs, of Kovitz Shifrin Nesbit in Mundelein; 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:** \$47,844  
**IMPR.:** \$124,748  
**TOTAL:** \$172,592

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 brick exterior construction with 2,548 square feet of living area. The dwelling was constructed in 1986. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, a fireplace, and a 506 square foot garage. The property has an approximately 10,070 square foot site and is located in Highland Park, Moraine 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

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<sup>1</sup> The parties differ regarding the subject's basement finish. The Board finds the best evidence of basement finish is found in the subject's property record card presented by the board of review, which was not refuted by the appellant in written rebuttal.

comparables are improved with 2-story homes of brick or vinyl siding exterior construction ranging in size from 2,426 to 2,853 square feet of living area. The dwellings were built from 1976 to 1985 and have effective ages ranging from 1985 to 1988. Each home has a basement, central air conditioning, a fireplace, and a garage ranging in size from 420 to 506 square feet of building area. The comparables have improvement assessments ranging from \$80,094 to \$105,251 or from \$32.48 to \$39.12 per square foot of living area, including land. 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 \$172,592. The subject property has an improvement assessment of \$124,748 or \$48.96 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. The comparables are improved with 2-story homes of brick or brick and wood siding exterior construction ranging in size from 2,340 to 2,889 square feet of living area. The dwellings were built from 1984 to 1994. Each home has a basement, four of which have finished area and one of which is a walkout, central air conditioning, one or two fireplaces, and a garage ranging in size from 378 to 624 square feet of building area. The comparables have improvement assessments ranging from \$123,334 to \$143,993 or from \$48.70 to \$53.27 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 a reduction in the subject's assessment is not warranted.

The record contains a total of nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparables #1, #2, and #3, due to substantial differences from the subject in dwelling size and/or basement finish.

The Board finds the best evidence of assessment equity to be the board of review's comparables #4 and #5, which are similar to the subject in dwelling size, age, location, and features. These two most similar comparables have improvement assessments of \$123,334 and \$126,983 or of \$52.71 and \$53.27 per square foot of living area, respectively. The subject's improvement assessment of \$124,748 or \$48.96 per square foot of living area is bracketed by the best comparables in terms of total improvement assessment and is below the best comparables on a per square foot basis. Based on this record and after considering appropriate adjustments to the best comparables for differences from 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 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:

December 19, 2023



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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APPELLANT

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