



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

APPELLANT: Pam Devendorf
DOCKET NO.: 22-01599.001-R-1
PARCEL NO.: 15-24-401-036

The parties of record before the Property Tax Appeal Board are Pam Devendorf, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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: \$98,604
IMPR.: \$109,261
TOTAL: \$207,865

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 frame exterior construction with 2,658 square feet of living area. The dwelling was constructed in 1964. Features of the home include a lower level with finished area,¹ central air conditioning, two fireplaces and a 644 square foot garage. The property has a 77,894 square foot site and is located in Riverwoods, 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 six equity comparables that have the same assessment neighborhood code as the subject and are located within .63 of a mile from the subject property. The comparables are improved with two-story

¹ The subject's property information sheet and the grid analysis provided by the board of review disclosed the subject property has an 864 square foot fully finished lower level, which was not refuted by the appellant.

dwellings of frame or brick and frame exterior construction ranging in size from 2,613 to 2,787 square feet of living area. The dwellings were built from 1962 to 1979 with comparable #6 having a reported effective age of 1965. The comparables each have a basement, with comparable #3 having 231 square feet of finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 504 to 744 square feet of building area. The comparables have improvement assessments ranging from \$101,745 to \$108,771 or from \$38.56 to \$41.14 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$103,503 or \$38.94 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 \$207,865. The subject property has an improvement assessment of \$109,261 or \$41.11 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 that have the same assessment neighborhood code as the subject and are located from .31 of a mile to 1.08 miles from the subject property. The board of review's comparable #2 is the same as property as the appellant's comparable #2. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 2,533 to 2,644 square feet of living area. The dwellings were built from 1940 to 1987 with comparables #3 and #5 having reported effective ages of 2003 and 1980, respectfully. Comparable #1 has a crawl space foundation, according to the property sketch provided by the board of review, comparable #3 has an 864 square foot fully finished lower level and three comparables each have a basement. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 621 to 910 square feet of building area. The comparables have improvement assessments ranging from \$108,771 to \$124,896 or from \$41.14 to \$47.82 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 record contains a total of ten suggested equity comparables for the Board's consideration, as one comparable is common to both parties. The Board has given less weight to the appellant's comparable #2/board of review comparable #2, appellant's comparable #5, as well as board of review comparables #2 through #5 due to their newer ages/effective ages. The Board has also given less weight to board of review comparable #1 due to its crawl space foundation, when compared to the subject's finished lower level.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #3, #4 and #6, which are similar to the subject in location, dwelling size, design, age/effective age and some features. However, the Board finds these four comparables have less, if any, lower level finished area, a feature of the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these best comparables have improvement assessments ranging from \$101,745 to \$107,112 or from \$38.91 to \$40.21 per square foot of living area. The subject's improvement assessment of \$109,261 or \$41.11 per square foot of living area falls above the range established by the best comparables in the record but appears to be justified given it has lower level finished area. After considering adjustments to the best 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 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: February 20, 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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