



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

APPELLANT: Katie Hinrics  
DOCKET NO.: 23-00507.001-R-1  
PARCEL NO.: 14-11-109-002

The parties of record before the Property Tax Appeal Board are Katie Hinrics, 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 **A Reduction** 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:** \$29,483  
**IMPR.:** \$136,500  
**TOTAL:** \$165,983

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 2023 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 split-level dwelling of frame exterior construction with 2,610 square feet of living area. The dwelling was constructed in 1976, is approximately 47 years old, and has an effective age of 1982. Features of the home include a lower level with finished area, central air conditioning, two fireplaces, three full bathrooms, two half bathrooms, and a 1,293 square foot garage. The property has a 37,090 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends assessment inequity regarding the improvement 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 comparables are improved with split-level or 2-story homes of frame, brick, or brick and frame exterior construction ranging in size from 2,375 to 2,877 square feet of living area. The

dwellings were built from 1968 to 1978 and range in age from 45 to 55 years old. Three homes each have a lower level with finished area and one home has an unfinished basement. Each home has central air conditioning, one or two fireplaces, three full bathrooms, and a garage ranging in size from 645 to 928 square feet of building area. Three homes each have one half bathroom. The comparables have improvement assessments ranging from \$103,894 to \$137,043 or from \$36.38 to \$52.93 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$123,511.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$178,505. The subject property has an improvement assessment of \$149,022 or \$57.10 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 within the same assessment neighborhood code as the subject. Comparables #1, #2, and #3 are the same properties as the appellant's comparables #2, #3, and #1, respectively, which are described above.

The board of review noted the improvement assessment for comparable #3 increased for the 2024 tax year due to errors in its assessment. The board of review noted the other two comparables are older homes than the subject, have fewer bathrooms than the subject, and have smaller garages than the subject. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the board of review challenged the correctness of the appellant's comparable #1/board of review's comparable #3, which the board of review contended was revised for the 2024 tax year. The Board gives less weight to this contention as this later revision does not affect this property's assessment for the 2023 tax year at issue in this appeal.

The record contains a total of four equity comparables, with three common comparables, for the Board's consideration. The Board gives less weight to the appellant's comparable #4 which is a 2-story home compared to the subject split-level home.

The Board finds the best evidence of assessment equity to be the three common comparables, which are similar to the subject in design, dwelling size, location, and most features, although these homes have slightly older ages/effective ages than the subject, one or two fewer half bathrooms than the subject, and less finished lower level area than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the

subject. These comparables have improvement assessments that range from \$103,894 to \$130,207 or from \$36.38 to \$52.93 per square foot of living area. The subject's improvement assessment of \$149,022 or \$57.10 per square foot of living area falls above the range established by the best comparables in this record and appears to be excessive after considering appropriate adjustments to the best comparables for differences from the subject. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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:

August 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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