



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

APPELLANT: Phyllis Klein-Hearsh
DOCKET NO.: 23-00752.001-R-1
PARCEL NO.: 16-34-412-047

The parties of record before the Property Tax Appeal Board are Phyllis Klein-Hearsh, the appellant; 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: \$70,651
IMPR.: \$341,709
TOTAL: \$412,360

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 2-story dwelling of brick exterior construction with 4,668 square feet of living area. The dwelling was built in 2003 and is approximately 20 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a garage with 704 square feet of building area. The property has an approximately 20,251 square foot size 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 equity comparables that are located in the same assessment neighborhood code as the subject and within 0.34 of a mile from the subject. Each comparable is improved with a 2-story dwelling of brick or brick and wood siding exterior construction ranging in size from 4,624 to 4,961 square feet of living area. The homes range in age from 20 to 25 years old. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, one

fireplace, and a garage that ranges in size from 701 to 897 square feet of building area. The comparables have improvement assessments ranging from \$279,119 to \$302,119 or from \$59.62 to \$63.85 per square foot of living area.

In a memorandum to the Property Tax Appeal Board (PTAB), the appellant noted that the quality grade assigned to the subject was in dispute based on communications between the appellant and the Highland Public Works Department and Moraine Township personnel. The appellant contends the quality grade given the subject of 75-Exc was wrong based on the lack of published instructions and printed criteria in 2003 needed by the building inspector. The appellant provided four similar comparable properties with a quality grade of 65-VGd and asserted the subject should be considered the same grade. Based on this evidence, the appellant requested a reduced improvement assessment of \$292,886 or \$62.74 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 \$412,360. The subject property has an improvement assessment of \$341,709 or \$73.20 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject and within 0.37 of a mile from the subject property. The comparables are improved with 2-story dwellings of brick exterior construction ranging in size from 4,243 to 4,855 square feet of living area. The homes are either 16 or 19 years old. Each comparable has a basement with finished area, central air conditioning, either one or two fireplaces, and a garage that ranges in size from 671 to 918 square feet of building area. The comparables have improvement assessments ranging from \$337,900 to \$381,853 or from \$75.77 to \$79.64 per square foot of living area. The board of review also provided a copy of the appellant's grid analysis with notations on exterior construction and finished basement area for data not disclosed by the appellant. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant indicated the property record card submitted by the board of review had a notation which "falsely" indicated that a permit was issued in 2015 for an addition to the subject. The appellant denied an addition had been built or that a permit was ever requested. A copy of the property record card was provided, in support, with the permit emphasized and a notation of "FALSE." The appellant reiterated the claim that the subject property was misgraded in 2003. The appellant asserted the subject was overassessed and requested PTAB rule in favor of the appellant.

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.

As an initial matter, the Board notes that any discrepancies with the subject's property record card and quality grade should be resolved with Moraine Township officials, as PTAB has no authority to direct changes be made. PTAB does not analyze an appeal solely on one factor subjectively extracted from a body of evidence presented in an appeal, but the entire body of evidence taking into account all factors presented to the Board. Further, the appellant provided no empirical evidence to quantify the alleged mis-grade impact on the subject's 2023 assessment nor did the appellant dispute any of the board of review comparables as unacceptable due to quality grade dissimilarities between them and the subject. Therefore, the Board will analyze all evidence presented to it by the parties taking into account all differences and similarities of the comparables when compared to the subject.

The parties submitted a total of eight equity comparables to support their respective positions. The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #4 as well as the board of review comparables which are similar to the subject in location, design, age, and dwelling size with varying degrees of similarity in other features. These six comparables have improvement assessments ranging from \$298,171 to \$381,853 or from \$60.90 to \$79.64 per square foot of living area. The subject's improvement assessment of \$341,709 or \$73.20 per square foot of building area falls within the range established by the best comparables in this record. The Board gives less weight to the appellant's comparables #2 and #3 which lack basement finish, a feature of the subject.

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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

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

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: March 18, 2025

Clerk of the Property Tax Appeal Board

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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