



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

APPELLANT: Wendy Myers
DOCKET NO.: 23-01754.001-R-1
PARCEL NO.: 03-21-100-004

The parties of record before the Property Tax Appeal Board are Wendy Myers, the appellant, by attorney Kyle Gordon Kamego, 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: \$50,889
IMPR.: \$52,620
TOTAL: \$103,509

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 1-story dwelling of brick exterior construction with 1,262 square feet of living area. The dwelling was constructed in 1965 and is approximately 58 years old. Features of the home include a basement, central air conditioning, a fireplace, one full bathroom, and a 768 square foot garage. The property has an 82,920 square foot site and is located in Wadsworth, Newport 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 and are reported to be 6.5 miles from the subject. The comparables are improved with 1-story homes of brick or wood siding exterior construction ranging in size from 842 to 2,100 square feet of living area. The dwellings were built from 1927 to 1950. Each home has a basement, one or two full

bathrooms, and a garage ranging in size from 207 to 589 square feet of building area. Two homes have central air conditioning. The comparables have improvement assessments ranging from \$26,777 to \$57,412 or from \$27.34 to \$38.98 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$41,620.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$103,509. The subject property has an improvement assessment of \$52,620 or \$41.70 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 within the same assessment neighborhood code as the subject and from 0.39 of a mile to 3.52 miles from the subject. Comparable #2 is the same property as the appellant's comparable #4. The comparables are improved with 1-story homes of brick or wood siding exterior construction ranging in size from 1,097 to 1,263 square feet of living area. The dwellings range in age from 63 to 73 years old. Three homes have a basement and two homes each have a fireplace. Each home has central air conditioning, one or two full bathrooms, and a garage ranging in size from 312 to 1,140 square feet of building area. The comparables have improvement assessments ranging from \$42,761 to \$54,566 or from \$38.98 to \$47.99 per square foot of living area.

The board of review submitted photographs of the subject and comparable #1, noting the subject has a 3-car garage whereas comparable #1 has an oversized 2-car garage. The board of review also noted the appellant's comparables are located 0.53 or 0.58 of a mile from the subject. Based on this evidence the board of review requested the subject's assessment be sustained.

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.Adm.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.Adm.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 seven equity comparables, with one common comparable, for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2 and #3, due to substantial differences from the subject in dwelling size. The Board gives less weight to the board of review's comparables #3 and #4, which are located more than one mile from the subject and/or lack a basement that is a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4/board of review's comparable #2 and the board of review's comparable #1, which are more similar to the subject in dwelling size, location, and features, but are older homes than the subject and have smaller garages than the subject, suggesting upward adjustments to these comparables

would be needed to make them more equivalent to the subject. Moreover, one comparable has one additional full bathroom compared to the subject, suggesting a downward adjustment to this comparable for bathroom count would be needed. These comparables have improvement assessments of \$42,671 and \$50,571 or \$39.98 and \$40.04 per square foot of living area, respectively. The subject's improvement assessment of \$52,620 or \$41.70 per square foot of living area falls above the best two comparables in this record but is justified after considering appropriate adjustments to the best comparables for differences from the subject, such as age and garage size. Based on this record, 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: _____

January 21, 2025



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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