



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

APPELLANT: Patricia O'Donnell
DOCKET NO.: 23-01905.001-R-1
PARCEL NO.: 13-01-301-013

The parties of record before the Property Tax Appeal Board are Patricia O'Donnell, 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 **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: \$30,050
IMPR.: \$150,651
TOTAL: \$180,701

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 two-story dwelling of brick and frame exterior construction with 2,643 square feet of living area. The dwelling was constructed in 1978 and is approximately 45 years old. Features of the home include a basement with finished area, 3½ bathrooms, central air conditioning, two fireplaces and a 635 square foot garage. The property has a 44,899 square foot site and is located in Tower Lakes, Cuba Township, Lake County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located in the same assessment neighborhood code and from 1.02 to 1.31-miles from the subject. The comparables consist of two-story dwellings of frame or brick and frame exterior construction that were built from 1964 to 1977 where the oldest dwelling has a reported effective age of 1966 in a supplemental grid analysis. The homes range in size from 2,511 to

3,022 square feet of living area with finished basements and comparable #1 has a walkout style basement based on the supplemental grid. Features include 2 or 3 full bathrooms and from none to one half-bath. Four comparables have central air conditioning.¹ Each comparable has one or two fireplaces and a garage ranging in size from 484 to 592 square feet of building area. The comparables have improvement assessments ranging from \$129,311 to \$159,244 or from \$47.57 to \$52.78 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$134,000 or \$50.70 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 \$187,083. The subject property has an improvement assessment of \$157,033 or \$59.41 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 and within .98 of a mile from the subject. The comparables consist of two-story dwellings of frame or brick and frame exterior construction that were built from 1968 to 1979. The homes range in size from 2,356 to 3,243 square feet of living area with finished basements and comparable #3 has a walkout style basement based on the supplemental grid. Features include 2 to 4 full bathrooms and from none to two half-baths. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 528 to 752 square feet of building area. The comparables have improvement assessments ranging from \$132,686 to \$182,455 or from \$54.82 to \$56.58 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 record evidence supports a reduction in the subject's assessment is warranted.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables which are all more than one mile distant from the subject property in contrast to the board of review comparables that are closer in proximity to the subject. The Board has given reduced weight to board of review comparable #1 due to its older age of 55 years when compared to the 45-year-old age of the subject dwelling. The Board has also given reduced weight to board of review comparable #4 due to its substantially larger dwelling size when compared to the subject.

¹ The supplemental grid depicts comparable #5 lacks air conditioning, despite the completed electronic grid analysis.

The Board finds the best evidence of assessment equity to be board of review comparables #2 and #3, which are closer in proximity to the subject and identical in age and design along with bracketing the subject in dwelling size. Each comparable requires adjustment for differences in bathroom count when compared to the subject along with upward adjustments for having one less fireplace than the subject property. Upward adjustments are also necessary for the smaller garages of the best comparables when compared to the subject. These comparables have improvement assessments of \$132,686 and \$155,316 or of \$56.32 and \$56.58 per square foot of living area, respectively. The subject's improvement assessment of \$157,033 or \$59.41 per square foot of living area falls above the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis which does not appear to be justified given the best comparables in the record.

Based on this record and after considering appropriate adjustments to the best comparables to make them more equivalent to the subject property, the Board finds the record demonstrates 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: _____

October 15, 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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