



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

APPELLANT: Robert N. & Carolyn Tilden
DOCKET NO.: 23-02135.001-R-1
PARCEL NO.: 16-36-122-002

The parties of record before the Property Tax Appeal Board are Robert N. & Carolyn Tilden, the appellants, by attorney Glenn Guttman, of Rieff Schramm Kanter & Guttman in Chicago; 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: \$63,622
IMPR.: \$137,133
TOTAL: \$200,755

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 1.5-story dwelling of wood siding exterior construction with 2,433 square feet of living area. The dwelling was constructed in 1927, is approximately 96 years old, and has an effective age of 1965 due to remodeling in 1998. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a garage containing 450 square feet of building area. The property has a site with approximately 7,801 square feet of land area and is located in Highland Park, Moraine Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on five suggested equity comparables located within .63 of a mile and in the same assessment neighborhood code as the subject property. The comparables are improved with either 1.5-story or 2-story dwellings of wood siding, vinyl siding or brick and wood siding exterior construction ranging in size from 2,098 to 2,772 square feet of living area. The dwellings range in age from 51 to 76 years old. Each comparable has an unfinished basement, one or two fireplaces and a garage ranging in size from 216

to 504 square feet of building area. Three comparables each have central air conditioning. The comparables have improvement assessments that range from \$74,972 to \$131,153 or from \$35.74 to \$47.31 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$107,417 or \$44.15 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 \$200,755. The subject property has an improvement assessment of \$137,133 or \$56.36 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables located within .51 of a mile and in the same assessment neighborhood as the subject property. The comparables are improved with either 1.75-story or 2-story dwellings of stucco, stone or wood siding exterior construction ranging in size from 2,153 to 2,796 square feet of living area. The dwellings range in age from 93 to 97 years old. Each comparable has a basement, three with finished area, central air conditioning, one fireplace, and a garage ranging in size from 252 to 588 square feet of building area. The comparables have improvement assessments ranging from \$124,817 to \$203,741 or from \$57.97 to \$73.29 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 taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine suggested comparables for the Board's consideration. The Board has given less weight to appellants' comparables #1, and #4 to their dissimilar dwelling size when compared to the subject. The Board has given reduced weight to board of review comparables #2 #3 and #4 due to their feature of finished basement, an amenity that the subject lacks.

The Board finds the best evidence of assessment equity to be appellants' comparables #2, #3 and #5 along with board of review comparable #1. The Board finds that these comparables are most similar to the subject in location, design, age/effective age, dwelling size and some features. These most similar comparables have improvement assessments of \$102,398 and \$138,786 or \$45.37 and \$62.35 per square foot of living area. The subject's improvement assessment of \$137,133 or \$56.36 per square foot of living area, falls within the range of the best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the 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: _____

November 19, 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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