



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

APPELLANT: John and Pamela Redfield
DOCKET NO.: 23-02474.001-R-1
PARCEL NO.: 16-25-105-037

The parties of record before the Property Tax Appeal Board are John and Pamela Redfield, the appellants, by attorney Donald T. Rubin of Golan Christie Taglia LLP 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: \$118,766
IMPR.: \$142,299
TOTAL: \$261,065

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 tri-level dwelling of wood siding exterior construction with 2,110 square feet of above ground living area.¹ The dwelling was constructed in 1966 and is approximately 57 years old. Features of the home include a 1,147 square foot finished lower level, a 963 square foot partial unfinished basement, central air conditioning, a fireplace and a 460 square foot garage. The property has an approximately 17,989 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellants contend assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables that have the same assessment neighborhood code as the subject. The

¹ The Board finds the best description of the subject property is found in the subject's property record card provided by the board of review, which was not refuted by the appellants.

comparables are improved with tri-level² dwellings of brick, brick and wood siding or stone and wood siding exterior construction ranging in size from 2,193 to 2,576 square feet of above ground living area. The dwellings were built from 1956 to 1961 with comparable #1 having a reported effective age of 1980. The comparables each have a 728 to 1,483 square foot finished lower level and comparable #4 has a 1,015 square foot partial unfinished basement. Each comparable has central air conditioning, one or two fireplaces and either a 506 or 616 square foot garage. The comparables have improvement assessments that range from \$137,447 to \$151,917 or from \$55.02 to \$62.78 per square foot of above ground living area.

Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$124,596 or \$59.05 per square foot of above ground living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$261,065. The subject has an improvement assessment of \$142,299 or \$67.44 per square foot of above ground living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables that have the same assessment neighborhood code as the subject property. The board of review reported that the comparables are improved with one-story dwellings of stone or brick exterior construction ranging in size from 2,053 to 2,316 square feet of above ground living area. The dwellings are from 63 to 68 years old. The board of review describes the three comparables with basements that range in size from 522 to 980 square feet and one comparable has no sub-basement. Additionally, each comparable reportedly has from 1,080 to 1,523 square feet of basement finish.³ Each comparable has central air conditioning, one or two fireplaces and either a 455 or 506 square foot garage. Comparable #1 has an inground swimming pool. The comparables have improvement assessments that range from \$149,454 to \$185,280 or from \$72.80 to \$81.24 per square foot of living area.

The board of review noted that none of the appellant's comparables have sub-basements.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

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

² Additional descriptive details for the appellant's comparables are found in the Lake County, IL Property Information printouts provided by the appellant.

³ Based upon the subject's description in the board of review grid analysis indicating the subject has a 963 square foot basement and 1,147 square feet of basement finish versus the description found in the subject's property record card indicating the subject is a tri-level dwelling with a 1,147 square foot finished lower level and a 963 square foot partial unfinished basement, the Board finds the descriptions of the board of review comparables found in the grid analysis suggest these properties are multi-level dwellings.

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 eight equity comparables for the Board's consideration. The Board has given less weight to the appellants' comparables #1, #3 and #4, as well as board of review comparables #1 and #4 due to their larger dwelling sizes, when compared to the subject or they have an inground swimming pool, unlike the subject.

The Board has given most weight to the appellants' comparable #2, along with board of review comparables #2 and #3, which are similar to the subject in location, dwelling size and some features. However, the Board finds the appellants' comparable #2 is somewhat older in age and the board of review comparables #2 and #3 are somewhat newer in age, when compared to the subject dwelling, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these three comparables have improvement assessments ranging from \$137,677 to \$175,960 or from \$62.78 to \$81.24 per square foot of living area. The subject's improvement assessment of \$142,299 or \$67.44 per square foot of living area falls within the range established by 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 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: _____

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

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