



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

APPELLANT: Lauren and Jason Rosen
DOCKET NO.: 23-02872.001-R-1
PARCEL NO.: 14-02-201-014

The parties of record before the Property Tax Appeal Board are Lauren and Jason Rosen, the appellants, by attorney Brianna L. Golan, 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: \$30,607
IMPR.: \$160,239
TOTAL: \$190,846

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 2-story dwelling of wood siding exterior construction with 3,229 square feet of living area. The dwelling was built in 2000. Features of the home include an unfinished basement, central air conditioning, one fireplace, a 782 square foot garage and an inground swimming pool¹. The property is located in Hawthorn Woods, Ela 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 four equity

¹ Descriptive properties of the subject, not disclosed by the appellants, were gleaned from the evidence presented by the board of review in its grid. The Board also notes the parties disagree on the lot size for the subject, however, the Board finds that the board of review did not provide a property record card as required by Property Tax Appeal Board procedural rule Sec. 1910.40(a) to resolve this discrepancy.

comparables that are located in the subject's assessment neighborhood and within 1 mile from the subject. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 2,821 to 3,902 square feet of living area. The homes were built in either 1998 or 2000. Each comparable has an unfinished basement, central air conditioning, either one or two fireplaces, and a garage that ranges in size from 744 to 875 square feet of building area. Comparable #4 has an inground swimming pool. The comparables have improvement assessments ranging from \$131,441 to \$177,502 or from \$45.49 to \$47.12 per square foot of living area. Based on this evidence, the appellants requested a reduced improvement assessment of \$150,181 or \$46.51 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 \$190,846. The subject property has an improvement assessment of \$160,239 or \$49.62 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables that are located in the subject's assessment neighborhood and within 0.27 of a mile from the subject. The comparables are improved with 2-story dwellings of frame, brick, or brick and frame exterior construction ranging in size from 3,044 to 3,449 square feet of living area. The homes were built from 1987 to 2002. Each comparable has an unfinished basement, central air conditioning, either one or two fireplaces, and a garage that ranges in size from 736 to 1,075 square feet of building area. Comparables #1 and #2 also feature inground swimming pools. The comparables have improvement assessments ranging from \$152,059 to \$190,265 or from \$49.63 to \$55.17 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 appellants 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 a total of nine suggested equity comparables to support their respective positions. The Board gives less weight to the appellants' comparables #3 and #4 as well as board of review comparables #1, #2, and #3 due to differences in dwelling size or age when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellants' comparable #1 and #2 as well as board of review comparables #4 and #5 which are overall more similar to the subject in location, design, age, and dwelling size with varying degrees of similarity in other features. Each of the best comparables lacks an inground swimming pool, which is a feature of the subject, suggesting upward adjustments for this difference would be necessary to make them more equivalent to the subject. Nevertheless, these comparables have improvement assessments

ranging from \$140,938 to \$190,265 or from \$47.07 to \$55.17 per square foot of living area. The subject's improvement assessment of \$160,239 or \$49.62 per square foot of living area falls within the range established by the best comparables in this record. Based on this evidence and after considering adjustments to the best comparables for differences from the subject property, 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 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

AGENCY

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