



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

APPELLANT: Lisa Kritz
DOCKET NO.: 21-00531.001-R-1
PARCEL NO.: 16-15-105-007

The parties of record before the Property Tax Appeal Board are Lisa Kritz, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC 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: \$55,675
IMPR.: \$138,170
TOTAL: \$193,845

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 2021 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 is improved with a 2-story dwelling of brick and wood siding exterior construction containing 3,718 square feet of living area. The dwelling was built in 1942 resulting in a chronological age of 79 years old but has an effective year built of 1970.¹ Features of the home include a basement with finished area,² central air conditioning, one fireplace and an attached garage with 420 square feet of building area. The subject property consists of a 15,000 square foot site and is located in Highland Park, Moraine Township, Lake County.

¹ A copy of the subject's property record card that was submitted by the board of review disclosed the home was remodeled in 2001.

² The Board finds the board of review reported the subject has finished basement area which was not refuted by the appellant.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables with the same assessment neighborhood code as the subject. The comparables are improved with 1.8-story or 2-story dwellings of wood siding or brick exterior construction that range in size from 3,307 to 4,177 square feet of living area. The dwellings are 58 or 85 years old. One comparable has a basement with finished area and three comparables have crawl space or concrete slab foundations. Each comparable has central air conditioning, one or two fireplaces and a 324 to 616 square foot garage. The comparables have improvement assessments that range from \$111,030 to \$139,164 or from \$32.80 to \$34.65 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$193,845. The subject property has an improvement assessment of \$138,170 or \$37.16 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 with the same assessment neighborhood code as the subject. Each comparable is improved with a 2-story dwelling of brick, brick and wood siding, or wood siding and stone exterior construction ranging in size from 3,600 to 3,881 square feet of living area. The dwellings were built from 1953 to 1961 with effective years built from 1983 to 2000. Each comparable has a basement with finished area, central air conditioning, and a 460 to 598 square foot garage. Three comparables each have one or two fireplaces. The comparables have improvement assessments that range from \$153,787 to \$234,925 or from \$41.93 to \$60.53 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 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 nine suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables due to differences from the subject in dwelling size and/or lack of a basement. The Board gives less weight to board of review comparable #5 which appears to be an outlier due to its considerably higher improvement assessment when compared to the remaining comparables in the record.

The Board finds the best evidence of assessment equity to be board of review comparables #1 through #4 which are relatively similar to the subject in location, design, dwelling size, and most features. These comparables have improvement assessments that range from \$153,787 to \$163,753 or from \$41.93 to \$44.57 per square foot of living area. The subject's improvement

assessment of \$138,170 or \$37.16 per square foot of living area falls below the range established by the best comparables in the record. Based on this record and after considering appropriate adjustments to the comparables for differences including age 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:

September 19, 2023



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Lisa Kritz, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085