



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

APPELLANT: Mark Palmer
DOCKET NO.: 21-00543.001-R-1
PARCEL NO.: 04-16-201-019

The parties of record before the Property Tax Appeal Board are Mark Palmer, 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: \$9,530
IMPR.: \$46,528
TOTAL: \$56,058

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 consists of a tri-level dwelling of wood siding exterior construction with 1,180 square feet of above ground living area. The dwelling was constructed in 1979 and is approximately 42 years old. Features of the home include a finished lower level, a basement, central air conditioning, a fireplace, and a 624 square foot garage. The property has an approximately 17,600 square foot site and is located in Winthrop Harbor, Benton Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment 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 property. The comparables are improved with tri-level dwellings of wood siding exterior construction ranging in size from 1,088 to 1,196 square feet of above ground living area. The dwellings are 43 to 51 years old. Each home has a lower level with finished area and a garage ranging in size from 480 to 616 square feet of building area. The comparables have improvement assessments ranging from \$39,385 to \$44,113 or

from \$35.41 to \$36.88 per square foot of above ground 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 \$56,058. The subject property has an improvement assessment of \$46,528 or \$39.43 per square foot of above ground 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 property. The comparables are improved with tri-level homes of wood siding exterior construction ranging in size from 1,138 to 1,336 square feet of above ground living area. The dwellings were built from 1978 to 1985. Four comparables are reported to have basements. Each home has a lower level with finished area, central air conditioning, one fireplace and a garage ranging in size from 500 to 576 square feet of building area. Comparable #1 and #5 each have an additional 616 square foot garage. The comparables have improvement assessments ranging from \$53,755 to \$57,391 or from \$40.85 to \$47.24 per square foot of above ground living area. Based on this evidence the board of review requested confirmation of the subject's improvement 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 equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which lack central air conditioning, a feature of the subject. The Board gives less weight to board of review comparables #1 and #5 which have an additional garage unlike the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #2, #3 and #4 which overall are more similar to the subject in location, age, design, dwelling size, and features. These comparables have improvement assessments ranging from \$54,180 to \$54,698 or from \$40.85 to \$43.41 per square foot of above ground living area. The subject's improvement assessment of \$46,528 or \$39.43 per square foot of above ground living area falls below the range established by the best comparables in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's assessment is well supported. Based on this record 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

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