



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

APPELLANT: Nancy Novit
DOCKET NO.: 21-00603.001-R-1
PARCEL NO.: 12-33-411-002

The parties of record before the Property Tax Appeal Board are Nancy Novit, 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: \$66,588
IMPR.: \$129,391
TOTAL: \$195,979

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 1.75-story dwelling of wood siding exterior construction containing 2,413 square feet of living area. The dwelling was built in 1920 and is approximately 101 years old. The dwelling has an effective construction date of 1929. Features of the property include an unfinished basement, central air conditioning, one fireplace and a garage with 200 square feet of building area. The property has a site with approximately 6,770 square feet of land area in Lake Forest, Shields Township, Lake County.

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 improved with 1.75-story or 2-story dwellings that range in size from 2,167 to 2,711 square feet of living area. The dwellings range in age from 87 to 98 years old. The comparables each have basement with two having finished area. Each comparable has central air

conditioning, one fireplace and a garage ranging in size from 400 to 616 square feet of building area. These properties have the same assessment neighborhood code as the subject property and are located from .16 of a mile to 1.69 miles from the subject property. The comparables have improvement assessments that range from \$86,753 to \$136,642 or from \$33.64 to \$51.28 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$110,455.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$195,979. The subject property has an improvement assessment of \$129,391 or \$53.62 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 improved with 1.75-story dwellings of stucco, wood siding, or brick and stucco exterior construction that range in size from 2,151 to 2,555 square feet of living area. The comparables were built from 1903 to 1924 with comparables #1 and #2 having effective construction dates of 1938 and 1931, respectively. The comparables have basements with two having finished area. Three comparables have central air conditioning. Each comparable has one or two fireplaces and a garage ranging in size from 324 to 720 square feet of building area. The comparables are located from .06 to .27 of a mile from the subject property and have the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$115,713 to \$167,614 or from \$53.73 to \$65.60 per square foot of living area.

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 parties submitted information on nine comparables to support their respective positions. The Board gives less weight to appellant's comparable #1 which is located over 1 mile away from the subject property. The Board also gives less weight to appellant's comparable #2 which appears to be an outlier due to its considerably lower improvement assessment than the other comparables in the record. The Board also gives less weight to appellant's comparables #3 and #4 as well as board of review comparables #2 and #4 which have finished basement area when compared to the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #3 and #5 which are relatively similar to the subject in location, age, dwelling size and some features. Board of review comparable #3 has no central air conditioning unlike the subject suggesting this comparable would require an upward adjustment for the lack of this feature. These comparables have improvement assessments that range from \$115,713 to \$123,960 or

from \$53.73 to \$57.44 per square foot of living area. The subject's improvement assessment of \$129,391 or \$53.62 per square foot of living area falls within the range established by the best comparables in this record falls below the range on a per square foot basis but higher on an overall basis which is logical when considering the subject's larger dwelling size. Based on this record and after considering the adjustments to the comparables for differences from the subject property, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed. The Board finds the assessment of the subject property as established by the board of review is correct 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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