



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

APPELLANT: Shana Fried
DOCKET NO.: 21-00614.001-R-1
PARCEL NO.: 12-21-120-005

The parties of record before the Property Tax Appeal Board are Shana Fried, 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 ***a reduction*** 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: \$75,896
IMPR.: \$207,500
TOTAL: \$283,396

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 2-story dwelling of wood siding exterior construction with 2,500 square feet of living area. The dwelling was constructed in 2006 and is approximately 15 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 440 square foot garage. The property has a 6,200 square foot site and is located in Lake Bluff, 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 located within .28 of a mile from the subject property and have the same assessment neighborhood code as the subject property. The comparables are improved with 1.75-story or 2-story dwellings of wood siding, brick, stucco, or stone exterior construction that range in size from 2,575 to 2,832 square feet of living area. The dwellings are 5 to 15 years old and have

basements with finished area. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 420 to 506 square feet of building area. The comparables have improvement assessments that range from \$210,360 to \$221,563 or from \$77.73 to \$83.48 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 \$292,079. The subject property has an improvement assessment of \$216,183 or \$86.47 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 located within .46 of a mile from the subject property and have the same assessment neighborhood code as the subject property. Comparable #2 is identical to appellant's comparable #3. The comparables are improved with 2-story dwellings of brick, stucco, wood siding, or stucco and stone exterior construction ranging in size from 2,522 to 2,714 square feet of living area. The comparables were built from 2005 to 2009 and have basements with finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 323 to 480 square feet of building area. The comparables have improvement assessments ranging from \$207,025 to \$275,174 or from \$79.69 to \$101.39 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted information on eight comparables to support their respective positions which includes the common comparable. The Board gives less weight to appellant's comparable #1 which is less similar to the subject in age and dwelling size when compared to the subject. The Board gives less weight to board of review comparable #1 which appears to be an outlier due to its considerably higher improvement assessment than the other comparables in the record.

The Board finds the best evidence of assessment equity to be the remaining comparables in the record which includes the common comparable. These comparables are similar to the subject in location, age, dwelling size, and most features. These comparables have improvement assessments that range from \$207,025 to \$222,563 or from \$79.69 to \$83.84 per square foot of living area. The subject's improvement assessment of \$216,183 or \$86.47 per square foot of living area falls within the range established by the best comparables in this record on an overall basis but falls above the range on a square foot basis. Based on this record and after considering the adjustments to the best comparables for differences from the subject property, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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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