



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

APPELLANT: Jill Garland  
DOCKET NO.: 21-01950.001-R-1  
PARCEL NO.: 16-34-402-014

The parties of record before the Property Tax Appeal Board are Jill Garland, 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:** \$105,352  
**IMPR.:** \$143,484  
**TOTAL:** \$248,836

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-story ranch-style dwelling of brick and wood siding exterior construction with 4,229 square feet of living area. The dwelling was constructed in 1948, is approximately 73 years old, and has an effective year built of 1970.<sup>1</sup> Features of the home include a partial 316-square foot basement with finished area and part crawl-space foundation, central air conditioning, one fireplace, and a garage with 646 square feet of building area. The property has a site measuring approximately 35,274 square feet and is located in Highland Park, Moraine 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 three equity

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<sup>1</sup> Some descriptive information was drawn from the subject's property record card submitted by the board of review which indicates that the subject was remodeled in 2007.

comparables with the same assessment neighborhood code as the subject property and located within 0.39 of a mile from the subject. The comparables are improved with 1-story ranch-style homes of brick or wood siding exterior construction ranging in size from 2,408 to 2,936 square feet of living area. The homes range in age from 41 to 57 years old. The appellant reported that two comparables each have a basement with one having finished area and one comparable is reported to have a crawl space foundation with finished area. Each comparable has central air conditioning, one fireplace, and a garage with either 484 or 598 square feet of building area. The comparables have improvement assessments that range from \$69,720 to \$77,163 or from \$26.28 to \$30.39 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$119,398 or \$28.23 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 \$248,836. The subject property has an improvement assessment of \$143,484 or \$33.93 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 property and located within 0.46 of a mile from the subject. The comparables are improved with 1-story ranch-style dwellings with brick, wood siding, or brick and stone exterior construction that range in size from 3,286 to 4,392 square feet of living area. The homes were built from 1948 to 1979 and thus range in age from 42 to 73 years old. Comparables #1, #3, and #5 have effective years built of 1990, 1978, and 1970, respectively. The comparables are each reported to have basement area with three having finished area, while comparable #1 is also reported to have a partial concrete slab foundation. Each comparable has central air conditioning, one or two fireplaces, and a garage that ranges in size from 462 to 963 square feet of building area. Comparable #4 has an inground swimming pool. The comparables have improvement assessments that range from \$126,510 to \$184,680 or from \$35.11 to \$42.20 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 a total of eight equity comparables in support of their positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables and board of review comparables #2 and #3 which are less similar in dwelling size to the subject than the other comparables in the record. The Boards also gives less weight to board of review comparable #4 which has an inground swimming pool, which the subject lacks.

The Board finds the best evidence of assessment equity to be the two remaining board of review comparables which are most similar to the subject in location, design, and dwelling size but have varying degrees of similarity in age/effective age and other features. These comparables have improvement assessments of \$184,680 and \$151,320 or of \$42.05 and \$35.11 per square foot of living area, respectively. The subject's improvement assessment of \$143,484 or \$33.93 per square foot of living area falls below the improvement assessments of two best comparables in this record. Based on this record and after considering adjustments to the comparables for differences when compared to 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

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