



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

APPELLANT: Anna Theodore
DOCKET NO.: 21-02749.001-R-1
PARCEL NO.: 12-31-201-003

The parties of record before the Property Tax Appeal Board are Anna Theodore, 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: \$125,406
IMPR.: \$423,519
TOTAL: \$548,925

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 part 1-story part 2-story dwelling¹ of brick exterior construction with 4,639 square feet of living area. The dwelling was constructed in 2014 and is approximately 7 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a 971 square foot garage. The property has an approximately 46,565 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located from 0.37 of a mile to 1.16 miles from the subject and within the same

¹ Although both parties described the subject as a 1-story home, the subject's property record card presented by the board of review, which contains a sketch with measurements, depicts second floor living area.

assessment neighborhood code as the subject. The comparables are improved with 1.75-story or 2-story homes of brick, stone, or wood siding exterior construction ranging in size from 4,392 to 4,791 square feet of living area. The dwellings range in age from 3 to 16 years old. Each home has a basement with finished area, central air conditioning, one or four fireplaces, and a garage ranging in size from 704 to 861 square feet of building area. Comparable #4 has an inground swimming pool.² The comparables have improvement assessments ranging from \$327,703 to \$376,084 or from \$71.26 to \$81.52 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$423,519 or \$91.30 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 \$648,924. The subject property has an improvement assessment of \$523,518 or \$112.85 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located from 0.37 of a mile to 1.27 miles from the subject and within the same assessment neighborhood code as the subject. Comparables #2 and #3 are the same properties as the appellant's comparables #3 and #4, respectively. Comparables #1 and #4 are improved with 1.75-story homes of stone or stone and stucco exterior construction with 4,447 or 5,437 square feet of living area. The dwellings were built in 2011 or 2015 and each home features a basement with finished area, central air conditioning, three or six fireplaces, and a 736 or a 938 square foot garage. Comparable #4 has an inground swimming pool. These two comparables have improvement assessments of \$435,814 and \$638,465 or of \$98.00 and \$117.43 per square foot of living area. Based on this evidence the board of review requested the subject's assessment be sustained.

Conclusion of Law

The appellant 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 record contains a total of six comparables, with two common comparables, for the Board's consideration. The Board gives less weight to the appellant's comparable #1, the appellant's comparable #4/board of review's comparable #3, and the board of review's comparables #1 and #4, which are located more than one mile from the subject and/or feature an inground swimming pool that is not a feature of the subject.

² Additional details regarding this comparable, which is common to both parties, are found in the board of review's evidence and were not refuted by the appellant in written rebuttal.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2 and the appellant's comparable #3/board of review's comparable #2, which are more similar to the subject in dwelling size, age, location, and features. These comparables have improvement assessments of \$370,423 and \$376,084 or of \$78.50 and \$81.11 per square foot of living area. The subject's improvement assessment of \$523,518 or \$112.85 per square foot of living area falls above the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, 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 improvement assessment commensurate with the appellant's request 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

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

APPELLANT

Anna Theodore, 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