



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

APPELLANT: Richard Brown  
DOCKET NO.: 15-02365.001-R-1  
PARCEL NO.: 11-02-301-052

The parties of record before the Property Tax Appeal Board are Richard Brown, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and 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:** \$56,617  
**IMPR.:** \$145,112  
**TOTAL:** \$201,729

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 2015 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 two-story dwelling of frame construction with 3,157 square feet of living area. The dwelling was constructed in 1997. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an 880 square foot garage. The property has a 30,383 square foot site and is located in Green Oaks, Libertyville Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same neighborhood as the subject property. The comparables are improved with two-story dwellings of frame construction. The dwellings were constructed in 1996 or 1998 and contained from 2,894 to 3,518 square feet of living area. The comparables had varying degrees of similarity when compared to the subject. The dwellings had full unfinished basements that ranged in size

from 998 to 1,221 square feet. The appellant's grid analysis indicates the comparables had improvement assessments ranging from \$125,031 to \$148,356 or from \$37.80 to \$43.32 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$129,742 or \$41.10 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$201,729. The subject property has an improvement assessment of \$145,112 or \$45.97 per square foot of living area. In support of its contention of the subject's correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood as the subject. The comparables are improved with two-story dwellings of frame exterior construction. The dwellings were constructed in 1997 or 1999 and contained from 2,922 to 3,316 square feet of living area. The comparables had varying degrees of similarity when compared to the subject. The comparables had full unfinished basements that ranged in size from 1,530 to 1,826 square feet. The dwellings have improvement assessments ranging from \$135,663 to \$153,191 or from \$46.15 to \$47.07 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's 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 parties presented assessment data on a total of seven suggested comparables. The Board finds that the appellant's comparables had considerably smaller basements than the subject and the appellant's comparable #2 had significantly more living area than the subject. As a result, the appellant's comparables received reduced weight in the Board's analysis. The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. These comparables were more similar to the subject in basement area and were also very similar in location, story height, exterior construction, age and living area. These comparables had improvement assessments ranging from \$46.15 to \$47.07 per square foot of living area. The subject's improvement assessment of \$45.97 per square foot of living area falls below the range of improvement assessments established by the best comparables in this record. 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.



Chairman



Member



Acting 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: July 21, 2017



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 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 the subsequent year 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.

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.