



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

APPELLANT: Twin Tiger LLC  
DOCKET NO.: 16-04061.001-C-1 through 16-04061.005-C-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Twin Tiger LLC, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
16-04061.001-C-1	11-16-408-003	24,872	31,149	\$56,021
16-04061.002-C-1	11-16-408-004	116,458	31,973	\$148,431
16-04061.003-C-1	11-16-408-013	24,872	105,549	\$130,421
16-04061.004-C-1	11-16-408-015	13,304	24,791	\$38,095
16-04061.005-C-1	11-16-408-017	13,304	2,695	\$15,999

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 2016 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 is improved with two commercial buildings containing a combined 14,254 square feet of building area. The improvements are located on a site composed of five separate parcels with a combined land area of 43,562 square feet. The property is used as a training/health facility and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends assessment inequity with respect to the land as the basis of the appeal. There was no complaint with respect to the improvement assessment. In support of the land assessment inequity argument the appellant submitted information on five equity comparables with sites ranging in size from 13,033 to 33,323 square feet of land area. The appellant

submitted copies of documents entitled "Property Tax Assessment Information by PIN" for each comparable that provided the class description for each property that were variously described as commercial improved, commercial vacant, and industrial improved. These comparables have land assessments ranging from \$31,194 to \$92,892 or from \$1.75 to \$4.35 per square foot of land area. The appellant's counsel argued the comparables have a mean assessed value per square foot of \$2.72 while the subject has a land assessment of \$4.43 per square foot, which is 162% higher than the mean. The appellant requested the mean assessed value be applied to the subject property resulting in a revised land assessment of \$118,486.

The board of review submitted its "Board of Review Notes on Appeal" for each parcel disclosing a total combined assessment for the subject of \$388,967. The subject property has a combined total land assessment of \$192,810 or \$4.43 per square foot of land area. The board of review stated in its narrative that to the west of the subject is the Libertyville Police Station and a large apartment complex; to the north of the subject property is residential; to the east is industrial; and to the south residential condominiums. The board of review noted within a 3-4 block area there is quite a mix of different property uses and some back to railroad tracks.

In support of its contention of the correct land assessment the board of review submitted information on five equity comparables that range in size from 13,759 to 52,957 square feet of land area. The properties were located within .31 miles of the subject property and were described as being commercial or commercial/industrial properties. The comparables have land assessments ranging from \$65,403 to \$373,668 or from \$4.15 to \$7.06 per square foot of land area.

In rebuttal the board of review asserted that appellant's comparables #2 and #3 back directly to railroad tracks and comparable #5 is landlocked.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #4 as well as the comparables provided by the board of review. These comparables have land assessments that range from \$3.61 to \$7.06 per square foot of land area. The subject's land assessment of \$4.43 per square foot of land area falls within the range established by the best comparables in this record. Less weight is given to appellant's comparables #2, #3 and #5 due to their inferior locations in comparison to the subject property as explained by the board of review. 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. 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.

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Chairman



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Member



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Member



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Member



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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: November 19, 2019



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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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APPELLANT

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COUNTY

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