



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

APPELLANT: Lance Chody  
DOCKET NO.: 17-01848.001-R-1  
PARCEL NO.: 12-28-413-004-0000

The parties of record before the Property Tax Appeal Board are Lance Chody, the appellant, by attorney Jack E. Boehm, Jr., of Siegel Jennings Fisk Kart Katz and Regan 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:** \$433,382  
**IMPR.:** \$762,748  
**TOTAL:** \$1,196,130

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 2017 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 2.25-story dwelling of brick exterior construction with 8,314 square feet of living area. The original dwelling was constructed in 1900 and a coach house/garage addition was built in 2006 that contains 1,085 square feet of living area. The property has a combined living area of 9,399 square feet of living area. Features of the main home include a basement with finished area,<sup>1</sup> central air conditioning, nine fireplaces and inground swimming pool. The property has a 57,000 square foot site and is located in Lake Forest, Shields Township, Lake County.

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<sup>1</sup> Based on the property record cards submitted by the board of review, the subject's original dwelling has 3,983 square feet of unfinished basement area and the coach house addition has 1,596 square feet of basement area with 1,436 square feet that is finished.

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 five equity comparables located from .1 of a mile to 1.3 miles from the subject. The comparables are described as 2-story, 2.25-story and 3-story dwellings of wood siding or brick exterior construction ranging in size from 9,990 to 11,741 square feet of living area. The dwellings were built from 1898 to 1916. The comparables each have a basement, with one having finished area; central air conditioning; four to nine fireplaces and a one-car or a two-car garage. The comparables have improvement assessments ranging from \$486,215 to \$677,098 or from \$48.67 to \$57.67 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 \$1,196,130. The subject property has an improvement assessment of \$762,748 or \$81.15 per square foot of total living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within .97 of a mile of the subject. The comparables consist of a 2-story, a 2.25-story and a 2.5-story dwelling of brick exterior construction ranging in size from 7,278 to 12,488 square feet of living area. The dwellings were constructed from 1900 to 1910. The comparables each have an unfinished basement, central air conditioning; six to eleven fireplaces, an inground swimming pool and garages ranging in size from 792 to 1,550 square feet of building area. The comparables have improvement assessments ranging from \$648,396 to \$1,067,910 or from \$72.32 to \$89.09 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 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 parties submitted seven equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2, #3 and #4 along with the board of review comparables #2 and #3 based on their dissimilar dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #5 along with board of review comparable #1. These comparables are similar to the subject in location, dwelling size, design, age and some features, although each have inferior unfinished basements, two have considerably smaller basements and two lack inground swimming pools. The comparables have improvement assessments ranging from \$486,215 to \$698,274 or from \$48.67 to \$72.32 per square foot of living area. The subject has an improvement assessment of

\$762,748 or \$81.15 per square foot of living area, which falls above the range established by the best comparables in the record. However, after considering adjustments to the comparables for differences including features such as the subject's coach house built in 2006, basement area and inground swimming pools when compared to the subject, the Board finds the subject's improvement assessment is supported.

Based on this record, 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 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



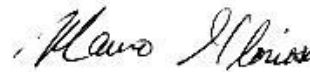
Member

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: May 26, 2020



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

Lance Chody, by attorney:  
Jack E. Boehm, Jr.  
Siegel Jennings Fisk Kart Katz and Regan  
77 West Washington  
Suite 900  
Chicago, IL 60602

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085