



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

APPELLANT: Robert Stone
DOCKET NO.: 17-03194.001-R-1
PARCEL NO.: 16-08-216-004

The parties of record before the Property Tax Appeal Board are Robert Stone, 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: \$86,871
IMPR.: \$156,032
TOTAL: \$242,903

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 two-story dwelling of wood siding exterior construction with 2,980 square feet of living area. The dwelling was constructed in 1988. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 567 square foot attached garage. The property is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not challenged. In support of this argument the appellant submitted information on three equity comparables located in the same neighborhood code assigned by the township assessor as the subject. The comparables are improved with two-story dwellings of wood siding exterior construction that range in size from 2,900 to 3,209 square feet of living area. The homes were built from 1985 to 1988. Each comparable has a basement, one with finished area, central

air conditioning, one fireplace and a garage ranging in size from 480 to 620 square feet of building area. The comparables have improvement assessments that range from \$120,968 to \$153,491 or from \$39.59 to \$48.60 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$129,034 or \$43.30 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 \$242,903. The subject property has an improvement assessment of \$156,032 or \$52.36 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on eight equity comparables located in the same neighborhood code assigned by the township assessor as the subject. The comparables are improved with two-story dwellings of wood siding exterior construction that range in size from 2,748 to 3,141 square feet of living area. The homes were built from 1984 to 1990. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 440 to 660 square feet of building area. Seven comparables have one to three fireplaces. The comparables have improvement assessments ranging from \$152,301 to \$174,766 or from \$52.69 to \$60.47 per square foot of living area. Based on this evidence, the board of review requested the subject's improvement 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 eleven suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1 due to its finished basement when compared to the subject's unfinished basement. The Board also gives little weight to the appellant's comparables #2 and #3 along with board of review comparables #3, #4 and #7 due to differences in basement size when compared to the subject. The Board finds the best evidence of assessment equity to be board of review comparables #1, #2, #5, #6 and #8 which are more similar to the subject in location, age, design, dwelling size, unfinished basement and most features. These comparables had improvement assessments that ranged from \$157,551 to \$174,766 or from \$52.69 to \$60.47 per square foot of living area. The subject's improvement assessment of \$156,032 or \$52.36 per square foot of living area falls below the range 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. 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: July 21, 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

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