



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

APPELLANT: Allan Van Every  
DOCKET NO.: 17-03545.001-R-1  
PARCEL NO.: 16-29-112-016

The parties of record before the Property Tax Appeal Board are Allan Van Every, 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 **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:** \$ 69,527  
**IMPR.:** \$366,223  
**TOTAL:** \$435,750

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 construction that has 4,883 square feet of living area. The dwelling was built in 2011. The home features an unfinished basement, central air conditioning, two fireplaces and a 739 square foot garage. The subject property is located in 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 the inequity claim, the appellant submitted a grid analysis of three assessment comparables located within .68 of a mile from the subject. The comparables consists of two-story dwellings of brick or wood siding exterior construction that were built from 2004 to 2011. Two comparables have finished basements and one comparable has an unfinished basement. Other features include central air conditioning, one fireplace and garages that contain from 475 to 748 square feet of building area. The dwellings range in size

from 4,058 to 5,055 square feet of living area. The comparables have improvement assessments ranging from \$270,194 to \$296,387 or from \$58.63 to \$66.58 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 subject's final assessment of \$457,725. The subject property has an improvement assessment of \$388,198 or \$79.50 per square foot of living area. In support of the subject's assessment, the board of review submitted eight assessment comparables located within .382 of a mile from the subject. The comparables consists of two-story dwellings of brick or wood siding exterior construction that were built from 2007 to 2015. One comparable has a finished basement and seven comparables have unfinished basements. Other features include central air conditioning, one to three fireplaces and garages that range in size from 726 to 1,027 square feet of building area. The dwellings range in size from 4,722 to 5,214 square feet of living area. The comparables have improvement assessments ranging from \$352,245 to \$403,278 or from \$74.10 to \$78.63 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 argued 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.

The parties submitted 11 assessment comparables for the Board's consideration. The Board gave less weight to comparables #2 and #3 submitted by the appellant due to their dissimilar finished basements when compared to the subject. In addition, comparable #3 is smaller in dwelling size and less similar in age when compared to the subject. Similarly, the Board gave less weight to board of review comparable #1 due to its finished basement when compared to the subject. The Board finds the remaining eight comparables are more similar when compared to the subject in location, design, age, dwelling size and features. They have wide ranging improvement assessments from \$277,144 to \$398,019 or from \$60.09 to \$77.11 per square foot of living area. The subject property has an improvement assessment of \$388,198 or \$79.50 per square foot of living area, which falls within the range established by the most similar comparables on an overall basis, however, seven of these comparables have lower overall improvement assessments than the subject. In addition, the Board finds the subject's per square foot improvement assessment is greater than all the comparables contained in this record. Based on this analysis, the Board finds the appellant has demonstrated a consistent pattern of assessment inequity by clear and convincing evidence. Therefore, the Board finds the subject's improvement assessment is excessive and a reduction is warranted.

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: June 16, 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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