



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

APPELLANT: Robert Reynolds  
DOCKET NO.: 17-03716.001-R-2  
PARCEL NO.: 12-33-301-002

The parties of record before the Property Tax Appeal Board are Robert Reynolds, 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:** \$277,690  
**IMPR.:** \$185,491  
**TOTAL:** \$463,181

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 an owner-occupied two-story dwelling of brick exterior construction with 4,828 square feet of living area. The dwelling was constructed in 1976. Features of the home include a full 3,018 square foot basement with 1,000 square feet of finished area, central air conditioning, four fireplaces and a 690 square foot garage. The property has a 41,222 square foot site and is located in Lake Forest, Shields Township, Lake County.

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 three equity comparables located from .39 to 1.26-miles from the subject property. Each comparable has the same neighborhood code as is assigned to the subject by the assessor. The comparables are improved with a 1.5-story and two, 2-story dwellings with brick exteriors that range in size from 4,877 to 5,393 square feet of living area. The dwellings were built from 1955 to 1968. Each

home has a basement ranging in size from 990 to 2,691 square feet, two of which have finished area of either 500 or 792 square feet. Each dwelling has central air conditioning, three or four fireplaces and an attached garage ranging in size from 621 to 816 square feet of building area. Each comparable has an inground swimming pool ranging in size from 774 to 1,000 square feet. These three properties have improvement assessments ranging from \$133,600 to \$253,411 or from \$27.39 to \$46.99 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$123,035 or \$25.48 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 \$525,581. The subject property has an improvement assessment of \$247,891 or \$51.34 per square foot of living area.

In response to the appeal, the board of review noted the size of the subject's basement and its finished area. In addition, the board of review asserted that each of the appellant's comparable properties were older homes with inferior basements when compared to the subject.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located from .362 to 1.483-miles from the subject property. Each comparable has the same neighborhood code as is assigned to the subject by the assessor. The comparables are improved with a 1.5-story and two, 2-story dwellings with brick exteriors that range in size from 4,516 to 5,028 square feet of living area. The dwellings were built from 1965 to 1971 with comparable #2 having an effective age of 1974. Each home has a basement ranging in size from 1,752 to 2,827 square feet, two of which have finished area of either 1,414 or 1,577 square feet. Each dwelling has central air conditioning, two or four fireplaces and an attached garage ranging in size from 529 to 1,007 square feet of building area. These properties have improvement assessments ranging from \$213,491 to \$260,963 or from \$47.27 to \$51.90 per square foot of living area. Based on the foregoing evidence and argument, the board of review requested the assessment be sustained.

The Property Tax Appeal Board takes judicial notice that the subject property is an owner-occupied residential property that was the subject matter of an appeal before the Property Tax Appeal Board for the 2016 tax year under Docket Number 16-04037.001-R-1. In that appeal the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$440,873 based upon equity and the weight of the evidence presented by the parties.

In this 2017 assessment appeal, the board of review reported that Shields Township's general assessment cycle began in 2015 and continues through 2018. It further indicated that in tax year 2017 a township equalization factor of 1.0506 was applied in Shields Township.

### **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).

On this record, the Property Tax Appeal Board finds section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board further finds that the subject property was the subject matter of an appeal for the 2016 tax year in which a decision was issued by the Property Tax Appeal Board reducing the subject's assessment to \$440,873. The record further disclosed the subject property is an owner-occupied dwelling and that the 2016 and 2017 tax years are within the same general assessment period. Furthermore, the decision of the Property Tax Appeal Board for the 2016 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. The record also disclosed that in tax year 2017 a township equalization factor of 1.0506 was applied in Shields Township. The Property Tax Appeal Board finds that the subject's assessment for the 2017 tax year should be calculated by applying the 2017 equalization factor to the Property Tax Appeal Board's assessment as determined for the 2016 tax year ( $\$440,873 \times 1.0506 = \$463,181$ ) in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185). After considering the requirements of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted.

As a final point, the Board finds the best evidence of assessment equity to be appellant's comparable #2 and board of review comparable #1. These comparables are most similar to the subject dwelling in size and some features, including a partially finished basement. These properties have improvement assessments of \$133,600 and \$244,039 or \$27.39 and \$51.76 per square foot of living area, respectively. After applying Section 16-185, the subject's reduced improvement assessment of \$185,491 or \$38.42 per square foot of living area appears to be supported by the best equity comparables in this record after considering adjustments. Less weight is given the remaining equity comparables provided by the parties due to differences from the subject in size, age and/or features. On this record and after the adjustment in conformance with Section 16-185 of the Property Tax Code, the Board finds the subject dwelling is not being inequitably assessed.

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: October 20, 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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