



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

APPELLANT: Ross Jannotta  
DOCKET NO.: 17-03717.001-R-1  
PARCEL NO.: 12-34-305-028

The parties of record before the Property Tax Appeal Board are Ross Jannotta, 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:** \$231,545  
**IMPR.:** \$395,659  
**TOTAL:** \$627,204

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 with wood siding containing 4,625 square feet of living area. The dwelling was constructed in 1927 with an addition in 2010. Features of the home include a 2,010 square foot basement with 1,507 square feet of finished area, central air conditioning, two fireplaces and a detached garage with 748 square feet of building area. The property has a 23,600 square foot site and is 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 improved with two-story dwellings with brick or wood siding exteriors that range in size from 4,251 to 5,257 square feet of living area. The dwellings were built from 1910 to 1923, two of which have effective ages of 1921 and 1927, respectively. Each comparable has a basement with one having finished area, central air conditioning, one to four fireplaces and an

attached garage ranging in size from 462 to 650 square feet of building area. The comparables have improvement assessments ranging from \$260,897 to \$365,654 or from \$61.37 to \$69.56 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$306,668.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$627,204. The subject property has an improvement assessment of \$395,659 or \$85.55 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with two-story dwellings with stucco or wood siding exteriors ranging in size from 4,852 to 5,081 square feet of living area. The homes were constructed from 1927 to 1942 and have effective ages of 1942 or 1954. Each property has a basement that has 661 or 850 square feet of finished area, central air conditioning, two or five fireplaces and an attached garage ranging in size from 598 to 1,300 square feet of building area. The comparables have improvement assessments ranging from \$409,392 to \$454,095 or from \$84.38 to \$89.37 per square foot of living area.

The board of review submitted a copy of the subject's property record card which noted the subject dwelling had been remodeled in 1993 and had a "significant" addition built in 2010 described as a below grade basement addition with a cost of \$234,000. The subject dwelling has an effective age of 1941 as depicted on the property record card and the analyses submitted by the parties.

The board of review requested the assessment be sustained.

### **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 Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. These comparables are most similar to the subject dwelling in chronological age and effective age. These homes are also similar to the subject in size and features. These comparables had improvement assessments that range from \$409,392 to \$454,095 or from \$84.38 to \$89.37 per square foot of living area. The subject's improvement assessment of \$395,659 or \$85.55 per square foot of living area falls above the overall range but within the range established by the best comparables in this record on a square foot basis. Less weight was given the appellant's comparables based on differences from the subject in effective age and features. 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: 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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