



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

APPELLANT: Alan Lieberman
DOCKET NO.: 17-03921.001-R-1
PARCEL NO.: 16-18-102-020

The parties of record before the Property Tax Appeal Board are Alan Lieberman, 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: \$191,455
IMPR.: \$384,106
TOTAL: \$575,561

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 brick exterior construction with 5,680 square feet of living area. The dwelling was constructed in 1998. Features of the home include an unfinished basement, central air conditioning, four fireplaces, an 891 square foot inground swimming pool and an 851 square foot attached garage. The property has a 62,291 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. The land assessment was not challenged. In support of this argument the appellant submitted information on three equity comparables located within 0.08 of a mile from the subject property. The comparable sites are improved with two-story dwellings of brick exterior construction that range in size from 5,438 to 6,022 square feet of living area. The homes were built in either 1989 or 1990. Each comparable has a basement, one with finished area, central air conditioning, two or three fireplaces and an

attached garage ranging in size from 976 to 1,497 square feet of building area. The comparables have improvement assessments that range from \$323,441 to \$354,393 or from \$58.31 to \$60.29 per square foot of living area. Based on this evidence, the appellant requested the subject's assessment be reduced to \$528,619.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$575,561. The subject property has an improvement assessment of \$384,106 or \$67.62 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 within approximately 0.28 of a mile from the subject property where comparable #3 is the same as the appellant's comparable #1. The comparable sites are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 5,087 to 6,345 square feet of living area. The homes were built from 1990 to 2005. Each comparable has a basement, four with finished area, central air conditioning, one to five fireplaces and a garage ranging in size from 942 to 1,200 square feet of building area. The comparables have improvement assessments ranging from \$323,441 to \$408,650 or from \$59.48 to \$73.84 per square foot of living area. Based on this evidence, the board of review requested the subject's 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 a reduction in the subject's assessment is not warranted.

The parties submitted ten equity comparables for the Board's consideration where one comparable was utilized by both. The Board gives little weight to the appellant's comparables along with board of review comparables #2, #3, #4, #5 and #8 due older age and/or finished basement which the subject lacks. Board of review comparables #5 and #8 also have significantly different dwelling size compared to the subject. The Board finds the best evidence of assessment equity to be board of review comparables #1, #6 and #7 which are more similar to the subject in terms of location, site size, age, dwelling size, unfinished basement and features. These best comparables differ from the subject in their lack of an inground swimming pool which is present in the subject improvements. These comparables had improvement assessments that ranged from \$352,116 to \$389,661 or from \$61.74 to \$64.22 per square foot of living area. The subject's improvement assessment of \$384,106 or \$67.62 per square foot of living area falls within the range of overall value and above the range on a price per square foot basis which is logical given the subject's larger dwelling size. After considering adjustments to the comparables for differences from the subject, 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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