



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

APPELLANT: Robert Baker
DOCKET NO.: 18-00477.001-R-1 through 18-00477.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Robert Baker, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
18-00477.001-R-1	10-18-100-007	27,933	111,114	\$139,047
18-00477.002-R-1	10-18-302-006	7,713	0	\$ 7,713
18-00477.003-R-1	10-18-100-010	14,559	0	\$ 14,559

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 2018 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 one-story dwelling of brick construction that has 2,580 square feet of living area. The dwelling was built in 1987 and has an effective age of 1995 due to an addition constructed in 2015. The home features an unfinished basement, central air conditioning, a fireplace and a 648 square foot garage. The subject property is located in Fremont Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming 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 the same neighborhood code as the subject as defined by the local assessor. However, the comparables are located from 2.06 to 2.72 miles from the subject. The

comparables consist of one-story dwellings of wood siding or brick exterior construction that were built from 1980 to 1989. One comparable has a full finished basement and two comparables have a partial or full unfinished basement. The comparables have central air conditioning; two comparables have one or two fireplaces; and each comparable has an attached garage that range in size from 693 to 912 square feet of building area. The dwellings range in size from 2,228 to 2,355 square feet of living area. The comparables have improvement assessments ranging from \$51,648 to \$88,934 or from \$21.93 to \$37.97 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$161,319. The subject property has an improvement assessment of \$111,114 or \$43.07 per square foot of living area.

In support of the subject's assessment, the board of review submitted a grid analysis of four assessment comparables located from 1.272 to 1.607 miles from the subject. Three of the comparables are located in the same neighborhood code as the subject as defined by the local assessor. The comparables consist of one-story or one and one-half story dwellings of wood siding or brick exterior construction that were built from 1984 to 1993. The comparables have a full or partial unfinished basement, central air conditioning, one or two fireplaces and each comparable has a garage that range in size from 648 to 1,040 square feet of building area. The dwellings range in size from 2,200 to 2,965 square feet of living area. The comparables have improvement assessments ranging from \$98,589 to \$141,288 or from \$36.25 to \$48.79 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 failed to meet this burden of proof.

The record contains seven assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant due to their less proximate location in relation to the subject than the comparables submitted by the board of review. The Board gave less weight to comparable #2 submitted by the board of review due to its dissimilar design when compared to the subject. The Board finds the remaining three comparables are more similar when compared to the subject in location, design, age, dwelling size and features. These comparables have improvement assessments ranging from \$102,779 to \$141,288 or from \$46.06 to \$48.79 per square foot of living area. The subject property has an improvement assessment of \$111,114 or \$43.07 per square foot of living area, which falls within the range established by most similar assessment comparables contained in the record on an overall basis and below the range on a per square foot basis. After considering logical adjustments to these

comparables for differences when compared to the subject in age, effective age, dwelling size and features, the Board finds the subject property is uniformly assessed. Therefore, no reduction in the subject's assessment is 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: September 15, 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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