



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

APPELLANT: Paul Lopata  
DOCKET NO.: 18-01965.001-R-1  
PARCEL NO.: 16-07-301-124

The parties of record before the Property Tax Appeal Board are Paul Lopata, 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:** \$111,279  
**IMPR.:** \$0  
**TOTAL:** \$111,279

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 an unimproved residential lot that contains approximately 22,066<sup>1</sup> square feet of land area located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five improved equity comparables located from .07 to .28 of a mile from the subject property. The comparable sites range in size from 33,977 to 84,071 square feet of land area. The comparables have land assessments that range from \$88,700 to \$197,869 or for \$2.22 and \$2.61 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$55,675 or \$2.52 per square foot of land area when using 22,066 square feet.

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<sup>1</sup> The parties differ slightly as to the size of the subject site. The Board finds the best evidence of the size of the subject site is found in the subject's property record card provided by the board of review.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$111,279 or \$5.04 per square foot of land area or approximately \$943 per front foot of land.

In response to the appeal, the board of review submitted a grid analysis on three land equity comparables two of which are located in the same assessment neighborhood as the subject, along with a statement from the West Deerfield Township Assessor. The assessor stated that the land is assessed based on front foot unit of comparison and not based on square feet of land area. The assessor asserted that the land comparables are assessed uniformly, each at a market value of \$2,829 per front foot of land. The grid analysis depicts the comparables with front feet of land ranging from 100 to 111 feet and market values of \$2,829 and \$2,914 or assessed values of approximately \$943 and \$971 per front foot of land.

In support of its contention of the correct assessment, the board of review submitted property record cards and a grid analysis on four equity comparables located within .585 of a mile from the subject property, three of which are improved properties. Board of review comparable #1 was also included in the assessor's grid analysis. The comparable sites range in size from 16,861 to 27,948 square feet of land area. The comparables have land assessments that range from \$89,250 to \$144,456 or from \$5.04 to \$5.29 per square foot of land area. Based on this evidence, the board of review requested the subject's assessment be sustained.

### **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). The Board finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted a total of eleven equity comparables for the Board's consideration. The board gives less weight to the comparables submitted by the appellant due to their larger site sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. The board of review provided a grid analysis on four comparables that are more similar to the subject in site size. They have land assessments that range from \$89,250 to \$144,456 or from \$5.04 to \$5.29 per square foot of land area. The subject's land assessment of \$111,279 or \$5.04 per square foot of land area is at the lowest end of the range established by the these four comparables. Furthermore, the record disclosed that land is assessed on a front foot basis by the township assessor. The assessor provided a grid analysis on three equity comparables that have assessed values of approximately \$943 and \$971 per front foot of land. The subject's land is assessed at approximately \$943 per front foot of land, which further demonstrates the subject property is being assessed in a uniform manner. Based on this record,

the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject was inequitably assessed and 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: December 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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COUNTY

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