



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

APPELLANT: Edward Jack
DOCKET NO.: 19-03731.001-R-1
PARCEL NO.: 15-11-403-004

The parties of record before the Property Tax Appeal Board are Edward Jack, 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: \$164,909
IMPR.: \$297,537
TOTAL: \$462,446

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 2019 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 and stone construction with 7,257 square feet of living area. The dwelling was constructed in 2010 and is approximately nine years old. Features of the home include a full basement with 3,481 square feet of finished area, central air conditioning, three fireplaces, 6½ bathrooms, an inground swimming pool, a hot tub, and an attached garage with 1,810 square feet of building area. The property has a 100,623 square foot site and is located in Lincolnshire, Vernon 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 four equity comparables improved with two-story dwellings of brick or dryvit exterior construction ranging in size from 5,876 to 8,652 square feet of living area. The dwellings range in age from 8 to 29 years old. Each property has a full basement with one having 2,297 square feet of finished area,

central air conditioning, two to six fireplaces, 4½ to 6 ½ bathrooms, and an attached garage ranging in size from 882 to 1,459 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$207,629 to \$323,226 or from \$35.18 to \$39.07 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$266,694.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$462,446. The subject property has an improvement assessment of \$297,537 or \$41.00 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 with comparables #1 and #2 being the same properties as appellant's comparables #4 and #3, respectively. Board of review comparable #3 is improved with a two-story dwelling of brick and dryvit exterior construction with 5,512 square feet of living area. The dwelling was built in 2014. The comparable has a partial basement with 2,010 square feet of finished area, central air conditioning, 5 bathrooms, and an attached garage with 1,005 square feet of building area. Comparables #2 and #3 also have concrete tennis courts. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$216,847 to \$323,226 or from \$37.36 to \$39.34 per square foot of living area.

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 parties submitted five comparables similar to the subject in location, style, and exterior construction with two properties being common to both parties. The Board gives less weight to appellant's comparable #2 as the dwelling is approximately 20 years older than the subject property. The Board finds the best evidence of assessment equity to be appellant's comparables #1, #3 and #4 as well as the board of review comparables, which includes two common comparables. The Board finds that two of these comparables have unfinished basements whereas the subject has finished basement area, two of the comparables have fewer bathrooms than the subject property, each comparable has a smaller garage than the subject property, and none of the comparables has a swimming pool as does the subject property. Based on these inferior characteristics in relation to the subject property, the Board finds the improvement assessments of these comparables would require upward adjustments to make them more equivalent to the subject property. These comparables have improvement assessments that range from \$216,847 to \$323,226 or from \$35.18 to \$39.34 per square foot of living area. The subject's improvement assessment of \$297,537 or \$41.00 per square foot of living area falls

within the overall range established by the best comparables in this record but above the range on a per square foot basis, which is well supported given the subject's superior attributes relative to these comparables.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence in this record.

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: November 16, 2021



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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