



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

APPELLANT: William Power
DOCKET NO.: 19-03734.001-R-1
PARCEL NO.: 15-36-101-021

The parties of record before the Property Tax Appeal Board are William Power, 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: \$103,408
IMPR.: \$575,657
TOTAL: \$679,065

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 exterior construction with 9,790 square feet of living area. The dwelling was constructed in 2007 and is approximately 12 years age. Features of the home include a crawl space foundation, central air conditioning, four fireplaces and a 1,144 square foot garage. The property also has an 819 square foot inground swimming pool.¹ The property has a 91,110 square foot site and is located in Riverwoods, 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 located from .26 to .94 of a mile from the subject property and within the same

¹ The Board finds the best description of the subject property is found in the property record card provided by the board of review that disclosed the subject has an inground swimming pool, which was not reported the appellant.

assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of stone, Dryvit or stucco exterior construction ranging in size from 6,829 to 7,970 square feet of living area. The dwellings range in age from 7 to 23 years old. The appellant reported that two comparables each have a crawl space foundation and two comparables have either a full or partial basement, one of which has finished area. Each comparable has central air conditioning, two fireplaces and a garage that ranges in size from 990 to 1,457 square feet of building area. The comparables have improvement assessments that range from \$298,909 to \$384,475 or from \$37.50 to \$55.64 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$679,065. The subject property has an improvement assessment of \$575,657 or \$58.80 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located from .27 of a mile to 1.39 miles from the subject property and within the same assessment neighborhood code as the subject. Board of review comparable #5 is the same property as the appellant's comparable #1. The comparables are improved with two-story dwellings of brick, stone and Dryvit, Dryvit and brick, or stone and brick exterior construction ranging in size from 7,970 to 9,286 square feet of living area. The dwellings were built from 2006 to 2008. The board of review reported that each comparable has a full basement, four of which have recreation rooms and one has a walkout design. Each comparable has central air conditioning, two to five fireplaces and a garage that ranges in size from 1,120 to 3,332 square feet of building area. One comparable has a gazebo. The comparables have improvement assessments that range from \$269,354 to \$587,973 or from \$33.80 to \$63.32 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 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 record contains a total of eight suggested equity comparables for the Board's consideration, as one comparable was common to both parties. The Board gives less weight to the appellant's comparables, as well as board of review comparables #4 and #5, which includes the common comparable, due to their considerably smaller dwelling sizes and/or older ages when compared to the subject property. Furthermore, board of review comparable #4 is located more than 1 mile away from the subject. The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #3, which are relatively similar to the subject in location, dwelling size, design, age and some features, except none of these comparables have an inground swimming pool like the subject. The comparables have improvement assessments that range from \$472,402 to \$587,973 or from \$55.38 to \$63.32 per square foot of living area. The

subject's improvement assessment of \$575,657 or \$58.80 per square foot of living area falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the comparables for differences when compared to 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: December 21, 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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