



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

APPELLANT: Bruce Johnson
DOCKET NO.: 19-03744.001-R-1
PARCEL NO.: 15-25-106-030

The parties of record before the Property Tax Appeal Board are Bruce Johnson, 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 ***a reduction*** 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: \$78,089
IMPR.: \$213,542
TOTAL: \$291,631

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 one-story dwelling of wood siding exterior construction with 4,358 square feet of living area. The dwelling was constructed in 1994 and is approximately 25 years old. Features of the home include a full unfinished basement, central air conditioning, three fireplaces and a 1,052 square foot garage. The property has a 42,850 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 within the same assessment neighborhood code as the subject and from .65 to .83 of a mile from the subject property. The comparables are improved with one-story dwellings of brick exterior construction ranging in size from 4,096 to 4,598 square feet of living area. The dwellings range in age from 35 to 42 years old. The appellant reported that each

comparable has a full or partial basement, one of which has finished area. Each comparable has a central air conditioning, one to four fireplaces and a garage that ranges in size from 780 to 1,500 square feet of building area. The comparables have improvement assessments that range from \$182,873 to \$223,208 or from \$41.84 to \$49.07 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$194,693 or \$44.67 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$341,771. The subject property has an improvement assessment of \$263,682 or \$60.51 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject and from .35 of a mile to 1.48 miles from the subject property. The comparables are improved with one-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 3,546 to 4,794 square feet of living area. The dwellings were built from 1988 to 2000. The board of review reported that one comparable has a crawl space foundation and three comparables have either a full or partial basement, one of which has a recreation room. Each comparable has central air conditioning, one or three fireplaces and a garage that ranges in size from 936 to 1,320 square feet of building area. The comparables have improvement assessments that range from \$157,436 to \$205,663 or from \$37.48 to \$54.22 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of eight suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2 and #3 due to their older ages when compared to the subject dwelling. The Board gives reduced weight to board of review comparables #2, #3 and #4 due to differences from the subject in foundation type, dwelling size and location being more than one mile away from the subject, respectively.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4 and board of review comparable #1. These two comparables are relatively similar to the subject in location, dwelling size, design, age and some features. The comparables have improvement assessments of \$223,208 and \$205,633 or \$49.07 and \$44.29 per square foot of living area, respectively. The subject's improvement assessment of \$263,682 or \$60.51 per square foot of living area falls above the two best comparables in the record. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is excessive. Therefore, based on this record, the Board finds the appellant demonstrated with clear

and convincing evidence that the subject's improvement was inequitably assessed and a 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 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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