



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

APPELLANT: Scott Busse
DOCKET NO.: 19-03754.001-R-1
PARCEL NO.: 15-25-204-039

The parties of record before the Property Tax Appeal Board are Scott Busse, 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: \$77,146
IMPR.: \$261,740
TOTAL: \$338,886

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 wood siding and brick exterior construction with 4,257 square feet of living area. The dwelling was built in 1995 and is approximately 24 years old. Features of the home include a partial basement that is partially finished with a recreation room, central air conditioning, one fireplace and an attached garage with 682 square feet of building area. The property has a site with approximately 41,490 square feet of land area 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 improved with two-story dwellings of wood siding or brick exterior construction ranging in size from 3,134 to 4,490 square feet of living area. The dwellings range in age from 26 to 74 years old. Three comparables have full or partial basements with one having finished

area. Each property has central air conditioning, one or two fireplaces, and an attached garage ranging in size from 552 to 776 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$153,713 to \$182,308 or from \$36.78 to \$49.05 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$185,392.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$338,866. The subject property has an improvement assessment of \$261,740 or \$61.48 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 improved with two-story dwellings of brick, wood siding, or dryvit and brick exterior construction ranging in size from 4,253 to 4,665 square feet of living area. The dwellings were built from 1992 to 2005. Each comparable has a basement with four having finished area, central air conditioning, one to three fireplaces, and an attached garage ranging in size from 825 to 1,033 square feet of building area. Comparable #1 also has a swimming pool. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$263,887 to \$317,525 or from \$56.86 to \$70.42 per square foot of living area.

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 a reduction in the subject's assessment is not warranted.

The parties submitted nine comparables to support their respective positions. The Board gives less weight to appellant's comparables #1 through #3 due to differences from the subject dwelling in size, age, and/or foundation. The Board finds the best evidence of assessment equity to be appellant's comparable #4 and the board of review comparables as these comparables are improved with homes more similar to the subject dwelling in size, age, and relative features. Appellant's comparable #4 and board of review comparable #3 have unfinished basements whereas the subject property has finished basement area, suggesting these comparables would require upward adjustments to make them more equivalent to the subject the subject property. Board of review comparables #1, #2, #4 and #5 are newer than the subject property and board of review comparable #1 also has a swimming pool, suggesting these comparables would require downward adjustments for these superior attributes in relation to the subject property. These five comparables have improvement assessments that range from \$182,308 to \$317,525 or from \$44.41 to \$70.42 per square foot of living area. The subject's improvement assessment of \$261,740 or \$61.48 per square foot of living area falls well within the range established by the best comparables 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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