



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

APPELLANT: Kathryn & Michael Friedberg
DOCKET NO.: 19-03759.001-R-1
PARCEL NO.: 15-12-403-044

The parties of record before the Property Tax Appeal Board are Kathryn & Michael Friedberg, the appellants, 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: \$118,807
IMPR.: \$255,843
TOTAL: \$374,650

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 brick exterior construction with 4,874 square feet of living area. The dwelling was constructed in 1996 and is approximately 23 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an 850 square foot garage.¹ The property also features a 621 square foot inground swimming pool. The property has a 72,270 square foot site and is located in Lake Forest, Vernon Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables located within the same assessment neighborhood code as the subject property. The

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

comparables are improved with two-story dwellings of brick or Dryvit exterior construction ranging in size from 4,134 to 4,723 square feet of living area. The dwellings range in age from 27 to 29 years old. Each comparable has a full basement with one having finished area. The comparables each have central air conditioning, two to four fireplaces and a garage that ranges in size from 736 to 1,104 square feet of building area. The comparables have improvement assessments that range from \$207,571 to \$235,275 or from \$49.18 to \$50.33 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$243,090 or \$49.87 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 \$374,650. The subject property has an improvement assessment of \$255,843 or \$52.49 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 within the same assessment neighborhood code as the subject property. Board of review comparables #1, #2 and #3 are the same properties as the appellants' comparables #4, #1 and #2, respectively, which were previously described by the appellants. Board of review comparables #4 and #5 are improved with a 2-story and a 1.5-story dwelling of brick exterior construction with 4,847 and 4,960 square feet of living area which were built in 1993 and 1995, respectively. Each comparable has a full basement, one of which has a recreation room. The comparables each have central air conditioning, one or two fireplaces and a garage with 806 and 782 square feet of building area, respectively. Comparable #4 has a greenhouse. These two comparables have improvement assessments of \$250,774 and \$259,132 or \$51.74 and \$52.24 per square foot of living area, respectively. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of six suggested equity comparables for the Board's consideration, as three comparables were common to both parties. The Board finds neither party provided comparables that were truly similar to the subject due to their dissimilar 1.5-story and 2-story designs when compared to the subject's 1-story design. Furthermore, none of the comparables have an inground swimming pool like the subject. Nevertheless, the Board gives less weight to appellants' comparable #3 due to its considerably smaller dwelling size when compared to the subject. The Board gives reduced weight to board of review comparable #4 as it has a greenhouse, unlike the subject. The Board finds the best evidence of assessment equity to be the parties' remaining comparables, which are similar to the subject in location, dwelling size, age and some features. The comparables have improvement assessments ranging from \$231,898 to

\$259,132 or from \$49.18 to \$52.24 per square foot of living area. The subject's improvement assessment of \$255,843 or \$52.49 per square foot of living area falls within the overall range established by the best comparables in the record but slightly above the range on a square foot basis. However, after considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Based on this record, the Board finds the appellants 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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