



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

APPELLANT: Tim Lindeholm
DOCKET NO.: 19-03787.001-R-1
PARCEL NO.: 15-25-204-017

The parties of record before the Property Tax Appeal Board are Tim Lindeholm, 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: \$81,442
IMPR.: \$202,358
TOTAL: \$283,800

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 wood siding exterior construction with 4,882 square feet of living area. The dwelling was constructed in 1991 and is approximately 28 years old. The dwelling has a reported effective age of 1992. Features of the home include a full unfinished basement, central air conditioning, three fireplaces and a 726 square foot attached garage. The property has a 47,690 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 property. The comparables are improved with two-story dwellings of brick and wood siding exterior construction ranging in size from 4,018 to 5,288 square feet of living area. The dwellings range

in age from 21 to 39 years old. The appellant reported that each comparable has a full basement, one of which has finished area. Each comparable has central air conditioning, two fireplaces and an attached garage that ranges in size from 638 to 1,024 square feet of building area. The comparables have improvement assessments that range from \$173,865 to \$216,627 or from \$39.55 to \$43.27 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$202,358 or \$41.45 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 \$304,671. The subject property has an improvement assessment of \$223,229 or \$45.72 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. The board of review provided limited information for its comparable #3, but did not include the dwelling size, design, age and other amenities. The board of review's remaining four comparables are improved with two-story dwellings of brick or Dryvit and stone exterior construction ranging in size from 4,790 to 5,042 square feet of living area. The dwellings were built from 1989 to 1992 with one comparable having a reported effective age of 1995. The board of review reported that of these four comparables, one comparable has a crawl space foundation and three comparables have full basements with recreation rooms. Each comparable has central air conditioning, two to five fireplaces and an attached garage that ranges in size from 858 to 960 square feet of building area. Board of review comparable #2 also has a 2,058 square foot detached garage. These four comparables have improvement assessments that range from \$193,307 to \$236,751 or from \$40.04 to \$48.58 per square foot of living area. The board of review stated that its comparable #3 has an improvement assessment of \$331,040 or \$67.09 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 nine suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3 due to differences from the subject in age and dwelling size, respectively. The Board gives reduced weight to board of review #1, #2, #4 and #5 due to their dissimilar crawl space foundation or considerably larger basement sizes with recreation rooms, when compared to the subject's basement that is unfinished. Furthermore, board of review comparable #2 has an additional detached garage, unlike the subject. The Board gives no weight to board of review comparable #3 as the board of review did not provide adequate information regarding the dwelling, such as its size, design, age

and other amenities to assist the Board in conducting a meaningful comparative analysis of this comparable to the subject property.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #4. These two comparables are relatively similar to the subject in location, dwelling size, design, age and most features. The comparables have improvement assessments of \$196,496 and \$216,627 or \$39.55 and \$40.97 per square foot of living area, respectively. The subject's improvement assessment of \$223,229 or \$45.72 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 commensurate with the appellant's request 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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