



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

APPELLANT: Wayne Hummer Trust Company  
DOCKET NO.: 19-03867.001-R-1  
PARCEL NO.: 15-23-201-013

The parties of record before the Property Tax Appeal Board are Wayne Hummer Trust Company, 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:** \$63,110  
**IMPR.:** \$295,822  
**TOTAL:** \$358,932

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 5,109 square feet of living area. The dwelling was built in 2006 or is approximately 13 years old. Features of the home include a basement with a recreation room, central air conditioning, three fireplaces and a 1,194 square foot garage. The property has a 21,344 square foot site and is located in Lincolnshire, 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 neighborhood code and within 1,933 feet from the subject. The comparables are described as two-story dwellings of brick exterior construction ranging in size from 4,621 to 5,391 square feet of living area. The dwellings range in age from 6 to 22 years old. The comparables have basements, three of which have finished area. Other features

include central air conditioning, two or three fireplaces and garages ranging in size from 726 to 908 square feet of building area. The comparables have improvement assessments ranging from \$218,441 to \$281,088 or from \$47.27 to \$52.14 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$358,932. The subject property has an improvement assessment of \$295,822 or \$57.90 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 neighborhood code and within 1,272 feet from the subject. The comparables are described as two-story dwellings of brick or brick and stone exterior construction ranging in size from 4,821 to 5,169 square feet of living area. The dwellings were constructed from 2007 to 2009. The comparables have basements with recreation rooms, central air conditioning, two to five fireplaces and garages ranging in size from 690 to 774 square feet of building area. Comparable #1 has an inground swimming pool. Comparable #4 has a balcony. The comparables have improvement assessments ranging from \$286,497 to \$299,038 or from \$56.43 to \$60.31 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 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 no reduction in the subject's assessment is warranted.

The parties submitted eight equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #2 and #3 which are less similar to the subject in dwelling size and/or age and to comparable #4 which lacks a recreation room in its basement. Reduced weight was given to board of review comparable #1 which has an inground swimming pool, not a feature of the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #2, #3 and #4 which overall are more similar to the subject in age, dwelling size and features. These comparables have improvement assessments ranging from \$286,497 to \$299,038 or from \$56.43 to \$60.31 per square foot of living area. The subject's improvement assessment of \$295,822 or \$57.90 per square foot of living area is within the range established by the best comparables in the record. Therefore, after considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not prove by clear and convincing evidence that the subject's improvement assessment was inequitably assessed and a reduction in the subject's improvement 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Wayne Hummer Trust Company, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld and Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085