



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

APPELLANT: Sean Freeman
DOCKET NO.: 19-03897.001-R-1
PARCEL NO.: 16-15-402-026

The parties of record before the Property Tax Appeal Board are Sean Freeman, 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: \$35,876
IMPR.: \$48,250
TOTAL: \$84,126

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 duplex of wood siding exterior construction with 1,538 square feet of living area. The dwelling was constructed in 1913 and is approximately 106 years old. The dwelling has a reported effective age of 1947. Features of the dwelling include a full unfinished basement, central air conditioning and a 330 square foot garage. The property has an 8,400 square foot site and is located in Highwood, Moraine 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 two separate grid analyses with information on six equity comparables located within the same assessment neighborhood code as the subject property.¹ The comparables are improved with 1.5-story, 1.8-story or 2-story dwellings of brick, stucco or wood siding exterior construction ranging in size from 1,554 to

¹ For ease of read, the Board has renumbered the appellant's second set of two parcels as comparables #5 and #6.

2,358 square feet of living area. The appellant described the dwellings as two duplexes; three conventional style dwellings; and one, three to four-unit residence. The dwellings range in age from 59 to 89 years old. The appellant reported that one comparable has a concrete slab foundation and five comparables have full unfinished basements. Each comparable has central air conditioning and four comparables each have a garage that ranges in size from 429 to 525 square feet of building area. The appellant described two of the comparables as having “none/330” or “none/429” garage or carport in his grid analysis. The comparables have improvement assessments that range from \$22,819 to \$67,145 or from \$12.55 to \$28.48 per square foot of living area. Based on this evidence, the appellant requested the subject’s improvement assessment be reduced to \$42,187 or \$27.43 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 \$84,126. The subject property has an improvement assessment of \$48,250 or \$31.37 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 comparables are improved with 1.5-story or 2-story duplexes of brick, stone, wood siding or brick and vinyl siding exterior construction ranging in size from 1,452 to 1,764 square feet of living area. The dwellings were built from 1910 to 1969. Board of review comparables #2 through #4 have effective ages ranging from 1938 to 1949. The board of review reported that each comparable has a full basement, three of which have a recreation rooms. One comparable has central air conditioning, one comparable has a fireplace and four comparables each have a garage that ranges in size from 400 to 600 square feet of building area. The comparables have improvement assessments that range from \$47,960 to \$55,128 or from \$29.71 to \$36.61 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of ten suggested equity comparables for the Board’s consideration. The Board gives less weight to the appellant’s comparables #1, #2, #4, #5 and #6 which differ from the subject in design, dwelling size, foundation type and/or age. The Board gives less weight to board of review comparable #1 as the dwelling is considerably newer in age than the subject. The Board finds the best evidence of assessment equity to be the appellant’s comparable #3 and board of review comparables #2, #3, #4 and #5. These comparables are relatively similar to the subject in location, dwelling size, design, age/effective age and some features. The comparables have improvement assessments that range from \$43,316 to \$55,128 or from \$27.87 to \$33.91 per square foot of living area. The subject's improvement assessment of \$48,250 or \$31.37 per square foot of living area falls within the range established by the best comparables in

the record. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, 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:

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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