



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

APPELLANT: Mark Raffles
DOCKET NO.: 19-03908.001-R-1
PARCEL NO.: 16-08-217-007

The parties of record before the Property Tax Appeal Board are Mark Raffles, 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: \$78,440
IMPR.: \$171,415
TOTAL: \$249,855

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 exterior construction with 3,064 square feet of living area. The dwelling was built in 1990 and is approximately 29 years old. Features of the home include an unfinished full basement with 1,697 square feet, central air conditioning, three fireplaces, 3 bathrooms, and an attached two-car garage with 484 square feet. The property has a 15,030 square foot site and is located in Lake Forest, West Deerfield 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 brick or wood siding exterior construction ranging in size from 2,544 to 3,158 square feet of living area. The dwellings range in age from 30 to 34 years old. Each property has a full or partial basement ranging in size from 621 to 1,289

square feet with one having 409 square feet of feet of finished area, central air conditioning, one fireplace, 2½ bathrooms and an attached garage ranging in size from 462 to 674 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$121,331 to \$150,949 or from \$44.24 to \$48.20 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$144,084.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$249,855. The subject property has an improvement assessment of \$171,415 or \$55.94 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 brick and wood siding exterior construction ranging in size from 2,978 to 3,097 square feet of living area. The dwellings were built from 1985 to 1992. Each comparable has a full unfinished basement ranging in size from 939 to 1,368 square feet, central air conditioning, one or two fireplaces, 2½ or 3½ bathrooms, and an attached garage ranging in size from 506 to 638 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$153,198 to \$167,538 or from \$51.44 to \$55.33 per square foot of above ground 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 the appellant's comparable #2 as this property is approximately 17% smaller than the subject dwelling and not as similar to the subject dwelling in size as the remaining properties. The Board finds the remaining comparables submitted by the parties are relatively similar to the subject dwelling in age, style, and size. The Board finds; however, each property has a smaller basement than the subject, each property has one or two fewer fireplaces than the subject, and seven of the comparables have fewer bathrooms than the subject property. These differing features suggest that upward adjustments would be needed to make these comparables more equivalent to the subject property. These comparables have improvement assessments that range from \$135,733 to \$167,538 or from \$44.24 to \$55.33 per square foot of living area. The subject's improvement assessment \$171,415 or \$55.94 per square foot of living area falls above the range established by the best comparables in this record but is appropriate considering the differing superior features of the subject dwelling relative to the comparables. 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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