



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

APPELLANT: Michael McKiernan
DOCKET NO.: 19-03914.001-R-1
PARCEL NO.: 16-09-204-002

The parties of record before the Property Tax Appeal Board are Michael McKiernan, 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: \$92,179
IMPR.: \$115,672
TOTAL: \$207,851

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 2,486 square feet of living area. The dwelling was built in 1966 and is approximately 53 years old. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and an attached garage with 576 square feet of building area.¹ The property has a 20,503 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

¹ The record has conflicting evidence with respect to whether the subject property has a slab foundation or an unfinished basement. The Board takes notice that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the previous tax year in Docket No. 18-01951.001-R-1, in which the subject property was described as having a 1,338 square foot unfinished basement. In that appeal the Board issued a decision reducing the assessment of the subject property based on an agreement of the parties. Based on this record, and taking notice of the prior year's appeal, the Board finds the subject property has a 1,338 square foot unfinished basement.

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 wood siding or brick exterior construction ranging in size from 2,216 to 2,715 square feet of living area. The dwellings range in age from 52 to 57 years old. The appellant described each comparable as having basement area ranging in size from 899 to 1,368 square feet as well as having a "slab" or "part" which is confusing. Each property has central air conditioning, one or two fireplaces, and an attached garage ranging in size from 440 to 528 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$90,074 to \$114,531 or from \$36.06 to \$41.44 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$99,004.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$207,851. The subject property has an improvement assessment of \$115,672 or \$46.53 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, or brick and wood siding exterior construction ranging in size from 2,440 to 2,599 square feet of living area. The dwellings were built from 1961 to 1964. Each comparable has a basement although comparable #4 is also described as having lower level slab, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 462 to 575 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$117,732 to \$131,403 or from \$46.24 to \$51.29 per square foot of 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 comparables #1, #2 and #4 due to differences from the subject dwelling in size. The Board finds the best evidence of assessment equity to be appellant's comparable #3 and the comparables submitted by the board of review comparable as these comparables are improved with homes most similar to the subject dwelling in size. These six comparables have improvement assessments that range from \$97,939 to \$131,403 or from \$41.15 to \$51.29 per square foot of living area. The subject's improvement assessment of \$115,672 or \$46.53 per square foot of living area falls within the range established by the best comparables in this record. 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

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