



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

APPELLANT: Brian Flynn  
DOCKET NO.: 19-05893.001-R-1  
PARCEL NO.: 12-34-303-026

The parties of record before the Property Tax Appeal Board are Brian Flynn, 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:** \$945,845  
**IMPR.:** \$867,232  
**TOTAL:** \$1,813,077

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 2-story dwelling of stone exterior construction with 10,613 square feet of living area. The dwelling was constructed in 1914 and is approximately 105 years old. Features of the home include a basement with 2,256 square feet of finished area, central air conditioning, eight fireplaces, and an attached 990 square foot garage. The subject has an inground pool and a 1,080 square foot outbuilding which was built in 2015 pursuant to a \$91,000 building permit.<sup>1</sup> The property has a 228,416 square foot or 5.2437 acre site<sup>2</sup> and is located in Lake Forest, Shields Township, Lake County.

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<sup>1</sup> Additional details of the subject property not provided by the appellant have been drawn from the board of review's evidence and the subject's property record card which the Board finds to be the best descriptive data of the subject.

<sup>2</sup> The parties differ as to the square footage of the parcel. The Board finds the best description of the subject lot is found in the property record card presented by the board of review.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal; no dispute was raised concerning the land assessment. In support of this argument the appellant submitted information on four equity comparables improved with 1.75-story to 2.5-story homes of brick exterior construction ranging in size from 8,986 to 13,360 square feet of living area. The dwellings are from 90 to 137 years old. The homes each have a basement, with one having 1,000 square feet of finished basement area, central air conditioning, five to seven fireplaces, and an attached garage ranging in size from 925 to 1,416 square feet of building area. One of the comparables also has a detached garage. The comparables are located from 0.23 to 1.38 miles from the subject property and are located within the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$579,898 to \$876,089 or from \$64.53 to \$69.78 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$767,233 or \$72.29 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 \$1,813,077. The subject property has an improvement assessment of \$867,232 or \$81.71 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 improved with 2-story homes of brick, stucco, or shingle-wood/asphalt exterior construction. The homes range in size from 9,603 to 11,353 square feet of living area. The dwellings were built from 1895 to 1908, with board of review comparables #1, #2, and #4, having reported effective ages of 1911, 1948, and 1908, respectively. The homes each have a basement, with three each having a recreation room ranging in size from 2,348 to 4,590 square feet, central air conditioning, and four to eleven fireplaces. Three of the comparables each have a pool and two of the comparables also each have a hot tub. Three of the homes each have an attached garage ranging in size from 1,093 to 1,390 square feet of building area. The comparables are located from 0.53 to 1.58 miles from the subject property and three of the comparables are within the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$824,638 to \$888,262 or from \$78.24 to \$89.39 per square foot of living area.

The board of review also submitted the Shields Township Assessor's Office Notes, which argue that the appellant's comparables differ from the subject in that two of the appellant's comparables are "lower grades" than the subject property and all of the appellant's comparables are in average condition. In comparison, the subject is in good condition. The board of review disputes that any of the appellant's comparables have finished basement area, in contrast to the subject property which has a recreation room.

Based upon this evidence, the board of review requested confirmation of the subject property'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 a reduction in the subject's assessment is not warranted.

The record contains a total of eight comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1, which has a much smaller home than the subject property, and the appellant's comparable #2, which has a much larger home than the subject property.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #4 and the board of review's comparables, which are relatively similar to the subject in dwelling size, age, location, and some features, although adjustments will be necessary to account for differences, such as finished basement area, a garage, an inground pool, a hot tub and/or an outbuilding. The best comparables have improvement assessments that range from \$819,351 to \$888,262 or from \$69.70 to \$89.39 per square foot of living area. The subject's improvement assessment of \$867,232 or \$81.71 per square foot of living area falls within the best comparable in this record. Based on this record and after considering appropriate adjustments for differences, 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: January 18, 2022



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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