



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

APPELLANT: Gary Fletcher  
DOCKET NO.: 19-05903.001-R-1  
PARCEL NO.: 16-03-401-005

The parties of record before the Property Tax Appeal Board are Gary Fletcher, 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:** \$173,464  
**IMPR.:** \$261,681  
**TOTAL:** \$435,145

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 4,839 square feet of living area. The dwelling was constructed in 1976 and has a reported effective age of 1978.<sup>1</sup> Features of the home include a basement with finished area, central air conditioning, four fireplaces, and an 873 square foot garage. The property has a 55,726 square foot site and is located in Lake Forest, Moraine Township, Lake County.

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 two-story homes

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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.

of brick exterior construction ranging in size from 4,506 to 5,480 square feet of living area. The dwellings range from 42 to 52 years old. The homes each have a basement, with two each having finished area, central air conditioning, one to three fireplaces, and a garage ranging in size from 648 to 1,180 square feet of building area. The comparables are located from 0.11 to 0.39 of a mile from the subject property and are within the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$224,159 to \$255,192 or from \$45.45 to \$49.75 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$229,852 or \$47.50 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 \$435,145. The subject property has an improvement assessment of \$261,681 or \$54.08 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 2-story homes of brick, brick and wood siding, or brick and stucco exterior construction ranging in size from 5,066 to 5,754 square feet of living area. The dwellings were built from 1975 to 1984 and have reported effective ages ranging from 1978 to 1992. The homes each have a basement, with four each having finished area, central air conditioning, one to three fireplaces, and a garage ranging in size from 567 to 889 square feet of building area. Comparable #1 has an inground swimming pool and a bath house. The comparables are located from 0.12 to 0.31 of a mile from the subject property and are within the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$261,713 to \$316,564 or from \$46.09 to \$61.49 per square foot of living area. 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 nine comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 along with the board of review's comparables #2, #3, and #5, which have substantially larger dwelling sizes than the subject. In addition, the appellant's comparables #1 and #2 and the board of review's comparable #5 lack finished basement area like the subject property. The Board gives less weight to the board of review's comparable #1 due to its inground swimming pool and bath house which the subject does not have.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #4 and the board of review's comparable #4, which are similar to the subject in dwelling size, age, location and most features. These comparables have improvement assessments that range from \$224,159 to \$316,564 or from \$48.29 to \$61.49 per square foot of living area. The subject's improvement assessment of \$261,681 or \$54.08 per square foot of living area falls within the range established by the best comparables in this record. The appellant's comparables #3 and #4, which are older than the subject, have lower improvement assessments than the subject property, which is logical given depreciation for age. The board of review's comparable #4, which has a newer effective age and a larger dwelling size compared to the subject, has a higher total improvement assessment than the subject property, which is also logical. Accordingly, the subject property falls within the range of the best comparables in age and also falls within the improvement assessment range established by the best comparables 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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