



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

APPELLANT: Robert Nichols  
DOCKET NO.: 19-05914.001-R-1  
PARCEL NO.: 16-03-107-013

The parties of record before the Property Tax Appeal Board are Robert Nichols, 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:** \$145812  
**IMPR.:** \$301692  
**TOTAL:** \$447504

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 wood siding exterior construction with 4,469 square feet of living area. The dwelling was constructed in 1988. Features of the home include a basement with finished area, central air conditioning, three fireplaces, and a 775 square foot garage. The property has a 49,010 square foot or 1.125 acre site<sup>1</sup> 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 1.5-story or 2-

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<sup>1</sup> The parties differ regarding the square footage of the lot. The Board finds the best evidence of the lot size is found in the subject's property record card presented by the board of review, which includes 33,319 square feet of excess land.

story homes of brick, stucco, or wood siding exterior construction. The homes have 5,028 to 5,497 square feet of living area and are 29 to 34 years old. The comparables each have a basement, three of which have finished area. The homes each have central air conditioning, two to four fireplaces, and a garage ranging in size from 726 to 1,131 square feet of building area. The comparables are located within 0.17 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$320,153 to \$356,008 or from \$61.00 to \$64.76 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$280,653 or \$62.80 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 \$447,504. The subject property has an improvement assessment of \$301,692 or \$67.51 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, where the board of review's comparable #5 is the same as the appellant's comparable #3. The comparables are improved with 2-story homes of brick or brick and wood siding exterior construction having 4,077 to 5,295 square feet of living area. The dwellings were built from 1985 to 1995, with the newest dwelling having an effective age of 2003. The homes each have a basement with a recreation room, central air conditioning, two to four fireplaces, and a garage ranging in size from 756 to 1,136 square feet of building area. The comparables are located within 0.14 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$276,711 to \$371,887 or from \$63.67 to \$71.46 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 record evidence did not support a reduction in the subject's assessment.

As an initial matter, the Board notes the principle of the economies of scale which generally provides that if all other things are equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases.

The record contains a total of eight comparables, with one common property, for the Board's consideration. The Board gives less weight to the appellant's comparables, the board of review's comparable #3, and the common property, the board of review's comparable #5, which have much larger dwellings (each having more than 5,000 square feet of living area) than the subject dwelling.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1, #2, and #4, which are similar to the subject in dwelling size, location, age, and most features. These comparables have improvement assessments that range from \$276,711 to \$349,775 or from \$67.31 to \$71.46 per square foot of living area. The subject's improvement assessment of \$301,692 or \$67.51 per square foot of living area falls within the range established by the best comparables in this record and appears to be well-supported when considering appropriate adjustments for various differences when compared to the subject. Based upon the foregoing, the Board finds the record 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:

February 15, 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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COUNTY

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