



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

APPELLANT: Jeff Carlson
DOCKET NO.: 19-06111.001-R-1
PARCEL NO.: 16-04-401-016

The parties of record before the Property Tax Appeal Board are Jeff Carlson, 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: \$84,113
IMPR.: \$126,623
TOTAL: \$210,736

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 1-story dwelling of brick and wood-siding exterior construction with 2,765 square feet of living area. The dwelling was constructed in 1962 and is approximately 57 years old. The subject dwelling features an unfinished basement, central air conditioning, a fireplace, and an attached garage containing 484 square feet of building area. The property has a 17,480-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 located within the same assessment neighborhood code as the subject property. The properties are improved with 1-story dwellings of brick or wood-siding exterior construction ranging in size from 2,360 to 3,029 square feet of living area. The dwellings range in age from

62 to 64 years old. Each home features a basement, one of which is partially finished. The comparables also each feature central air conditioning, one or two fireplaces, and an attached garage ranging in size from 420 to 586 square feet of building area. The comparables have improvement assessments ranging from \$80,002 to \$119,110 or from \$33.90 to \$39.32 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$100,162 or \$36.22 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 \$210,736. The subject property has an improvement assessment of \$126,623 or \$45.79 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 located within the same assessment neighborhood code as the subject property. The comparables are improved with 1-story dwellings of brick or brick and wood-siding exterior construction ranging in size from 2,639 to 2,817 square feet of living area. The dwellings were built from 1956 to 1966, where comparable #4 built in 1956 has an effective age of 1966. Each dwelling features a basement, four of which are partially finished. Each comparable also features central air conditioning, one or two fireplaces, and an attached garage ranging in size from 460 to 825 square feet of building area. The properties have improvement assessments ranging from \$120,470 to \$142,974 or from \$45.65 to \$50.75 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity regarding the improvement 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 improvement assessment is not warranted.

The parties submitted a total of nine equity comparables in support of their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #1 and #2, along with board of review comparables #1 through #4 based on their partially finished basements and/or smaller dwelling sizes compared to the subject dwelling and the remaining comparables in the record. The Board finds the best evidence of equity in assessment to be appellant's comparables #3 and #4, along with board of review comparable #5 which are most similar to the subject in terms of location, age, dwelling size, and most features. These most similar comparables in the record have improvement assessments ranging from \$96,987 to \$120,470 or from \$37.30 to \$45.65 per square foot of living area. The subject's improvement assessment of \$126,623 or \$45.79 per square foot of living area is slightly above the range established by the best comparables in the record, however the subject's slightly higher improvement assessment appears supported given the subject's newer age and slightly larger

dwelling size relative to the best comparables in this record. Although the comparables presented by the parties disclosed that properties located in the same assessment neighborhood code area are not assessed at identical levels, all that the constitution requires is a practical uniformity (not mathematical uniformity) which appears to exist on the basis of the evidence. See Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960).

Based on the evidence in this record and after considering adjustments to the best comparables for differences from the subject, the Board finds that the appellant has not demonstrated by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is not warranted.

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: March 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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