



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

APPELLANT: Samuel Phelps
DOCKET NO.: 19-06337.001-R-1
PARCEL NO.: 16-10-101-024

The parties of record before the Property Tax Appeal Board are Samuel Phelps, 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: \$100,254
IMPR.: \$106,386
TOTAL: \$206,640

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 one-story dwelling of brick exterior construction with 2,865 square feet of living area. The dwelling was constructed in 1959 and is approximately 60 years old. The dwelling has a reported effective age of 1968. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 414 square foot garage. The property has a site with approximately 42,970 square feet of land area and is located in Lake Forest, Moraine 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 three equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 1,707 to 1,908 square feet of living area. The dwellings range in age from

66 to 74 years old. The comparables have either a crawl space foundation or a concrete slab foundation, one or two fireplaces and a garage that ranges in size from 294 to 484 square feet of building area. The comparables have improvement assessments that range from \$57,943 to \$63,494 or from \$31.56 to \$34.06 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$94,545 or \$33.00 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 \$206,640. The subject property has an improvement assessment of \$106,386 or \$37.13 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 located within the same assessment neighborhood code as the subject property. The comparables are improved with one-story dwellings of brick, wood siding or stucco exterior construction ranging in size from 2,452 to 3,221 square feet of living area. The dwellings were built from 1952 to 1973 with comparables #2 and #4 having reported effective ages of 1973 and 1975, respectively. The board of review reported that each comparable has a basement, one of which has a recreation room. Each comparable has central air conditioning, one to three fireplaces and a garage that ranges in size from 504 to 552 square feet of building area. The comparables have improvement assessments that range from \$93,976 to \$128,384 or from \$37.83 to \$43.15 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 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 seven suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables due to their smaller dwelling sizes, when compared to the subject. Furthermore, none of these comparables have a basement or central air conditioning, like the subject. The Board gives reduced weight to board of review comparable #2 as it has a basement recreation room, not a feature of the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #3 and #4, which are relatively similar to the subject in location, dwelling size, design, age and most features. The comparables have improvement assessments that range from \$93,976 to \$128,384 or from \$37.83 to \$39.86 per square foot of living area. The subject's improvement assessment of \$106,386 or \$37.13 per square foot of living area falls within the overall improvement assessment range established by the best comparables in the record but below the range on a square foot basis. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Samuel Phelps, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085