



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

APPELLANT: Jim Engelland
DOCKET NO.: 19-06417.001-R-1
PARCEL NO.: 12-33-203-002

The parties of record before the Property Tax Appeal Board are Jim Engelland, 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: \$187,239
IMPR.: \$409,200
TOTAL: \$596,439

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 1.5-story Cape Cod-style dwelling of frame and stone exterior construction¹ with 4,650 square feet of living area. The dwelling was constructed in 1958 with a reported effective age of 1974 and the garage has an effective age of 2005. Features of the home include an unfinished full basement, central air conditioning, three fireplaces and an attached 792 square foot garage. The property has an approximately 26,660 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject. The comparables consist of 1.5-story Cape Cod-style dwellings of frame or brick exterior construction that range in age from 23 to 70 years old.

¹ The property record card and photographs confirm that the dwelling has a partial frame and partial stone exterior.

The homes range in size from 3,418 to 4,578 square feet of living area. Each dwelling has a partial or full basement, three of which have finished areas. The homes feature central air conditioning, one to three fireplaces and an attached garage ranging in size from 506 to 816 square feet of building area. Comparable #4 has an inground swimming pool. The comparables have improvement assessments ranging from \$237,811 to \$322,161 or from \$69.48 to \$76.93 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$312,761 or \$67.26 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 \$596,439. The subject property has an improvement assessment of \$409,200 or \$88.00 per square foot of living area.

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In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, where board of review comparable #3 is the same property as appellant's comparable #2. The comparables are located in the same assessment neighborhood code as the subject. The comparables consist of 1.5-story Cape Cod-style dwellings of frame, stone or brick exterior construction that were built from 1946 to 1970; comparable #4 as the oldest dwelling has an effective age of 1970 and comparable #2 as the newest construction has an effective age of 1979. The homes range in size from 3,764 to 5,175 square feet of living area. Each dwelling has a partial or full basement, two of which have finished areas. The homes feature central air conditioning, one to six fireplaces and a garage ranging in size from 521 to 858 square feet of building area. Comparable #2 has an inground swimming pool. The comparables have improvement assessments ranging from \$210,630 to \$480,700 or from \$55.96 to \$92.89 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 parties submitted a total of seven comparables, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #4 along with board of review comparable #2 due to differences in dwelling size when compared to the subject and/or an inground pool feature which is not an amenity of the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #2/board of review comparable #3 along with appellant's comparable #3 and board of review comparables #1 and #4. These four comparables are located in the vicinity of the subject and are similar to the subject in design, age/effective age, bracket the subject in dwelling size and have several similar features to the subject. These four properties have improvement assessments that range from \$210,630 to \$397,242 or from \$55.96 to \$89.11 per square foot of living area. The subject's improvement assessment of \$409,200 or \$88.00 per square foot of living area falls above the range established by the best comparables in this record in terms of overall improvement assessment but within the range on a per-square-foot basis which appears to be logical given that the subject dwelling is larger than each of these four comparable homes. Based on this record and after considering appropriate adjustments for differences in age/effective age and/or dwelling size when compared to the subject, the subject's assessment is particularly well-supported by board of review comparable #4. Therefore, on this record, 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:

April 19, 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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