



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

APPELLANT: Richard O'Shanna
DOCKET NO.: 19-06508.001-R-1
PARCEL NO.: 11-16-204-001

The parties of record before the Property Tax Appeal Board are Richard O'Shanna, 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 ***a reduction*** 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: \$199,501
IMPR.: \$263,380
TOTAL: \$462,881

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 is improved with a 1.75-story dwelling of brick exterior construction with 5,065 square feet of living area. The dwelling was built in 1990 and is approximately 29 years old. Features of the home include a crawl space foundation, central air conditioning, and an attached garage with 737 square feet of building area. The property has a site with approximately 30,410 square feet of land area and is located in Libertyville, Libertyville 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 improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 4,493 to 4,714 square feet of living area. The dwellings range in age from 23 to 33 years old. Each comparable has a full basement, central air conditioning, one to four

fireplaces, and an attached garage ranging in size from 744 to 1,056 square feet of building area. The comparables have different assessment neighborhood codes than the subject property and are located from approximately 1.28 to 1.54 miles from the subject property. The improvement assessments on these properties range from \$199,174 to \$222,459 or from \$42.41 to \$49.51 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$226,405.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$480,754. The subject property has an improvement assessment of \$281,253 or \$55.53 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 one-story or two-story dwellings of brick or wood siding exterior construction ranging in size from 3,718 to 7,333 square feet of living area. The homes were built from 1973 to 2009. Each comparable has a partial or full unfinished basement, central air conditioning, two or four fireplaces, and an attached garage ranging in size from 800 to 1,728 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .03 to .38 of a-mile from the subject property. The improvement assessments on these properties range from \$163,711 to \$411,836 or from \$44.03 to \$83.85 per square foot of living area.

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 evidence in the record supports a reduction in the subject's improvement assessment.

The parties submitted information on nine comparables to support their respective positions. Although improved with dwellings similar to the subject dwelling in age, style, and size, the Board gives less weight to the appellant's comparables due to differences from the subject property in location. The board of review comparables are more similar to the subject in location, however, board of review comparable #2 is significantly newer than the subject property and comparables #4 and #5 differ from the subject in style, each being a one-story home. For these reasons the Board gives less weight to board of review comparables #2, #4 and #5. The Board gives most weight to board of review comparables #1 and #3 even though comparable #3 is improved with a home that is significantly larger than the subject dwelling. These two board of review comparables are also superior to the subject in foundation, number of fireplaces, and garage size. These comparables have improvement assessments of \$287,496 and \$411,836 or \$55.08 and \$56.16 per square foot of living area. The subject's improvement assessment of \$281,253 or \$55.53 per square foot of living area falls within the range as established by the best comparables but appears excessive considering the subject is inferior to

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these properties in foundation, number of fireplaces and garage size. Based on this record the Board finds a reduction in the subject's improvement assessment is 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

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

APPELLANT

Richard O'Shanna, 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