



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

APPELLANT: R. Chapman  
DOCKET NO.: 19-07339.001-R-1  
PARCEL NO.: 11-21-419-003

The parties of record before the Property Tax Appeal Board are R. Chapman, 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:** \$56,124  
**IMPR.:** \$85,254  
**TOTAL:** \$141,378

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 two-story dwelling of wood siding exterior construction with 2,186 square feet of living area. The dwelling was built in 1959. Features of the home include an unfinished full basement, central air conditioning, two fireplaces, and an attached garage with 462 square feet of building area. The property also has a 420 square foot inground swimming pool. The property has a 10,000 square foot site 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 frame construction ranging in size from 2,102 to 2,395 square feet of living area. The dwellings were built from 1960 to 1968. Three comparables have a basement, three comparables have central air conditioning, each property has

one or two fireplaces, and each comparable has an attached garage ranging in size from 400 to 528 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .04 to .25 of a-mile from the subject property. The improvement assessments on these properties range from \$81,616 to \$96,897 or from \$35.12 to \$40.46 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$83,603.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$148,693. The subject property has an improvement assessment of \$92,569 or \$42.35 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 two-story dwellings of wood siding or wood siding and brick exterior construction ranging in size from 2,060 to 2,395 square feet of living area. The homes were built from 1960 to 1969. Comparables #1, #2 and #4 have effective construction dates of 1985, 1969 and 1968, respectively. Four comparables have a full or partial basement, three comparables have central air conditioning, and one comparable has an inground swimming pool. Each property has one or two fireplaces and an attached garage ranging in size from 380 to 528 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .04 to .21 of a-mile from the subject property. The improvement assessments on these properties range from \$85,320 to \$96,897 or from \$38.02 to \$44.86 per square foot of living area. Board of review comparables #2 and #4 are the same properties as appellant's comparables #1 and #2, respectively.

### **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 assessment.

The parties submitted information on seven comparables to support their respective positions with two comparables being common to the parties. The Board gives less weight to appellant's comparable #4 and board of review comparable #1 as each property lacks a basement as well as the fact board of review comparable #1 has no central air conditioning, features the subject has. Furthermore, board of review comparable #1 has a significantly newer effective age than the subject property. The Board finds the best comparables to be appellant's comparables #1, #2 and #3 as well as board of review comparables #2 through #5, which includes the two common comparables. These comparables are relatively similar to the subject in size and features with the exception that appellant's comparable #2/board of review comparable #4 has no central air conditioning and only board of review comparable #5 has an inground swimming pool as does the subject property. These five comparables have improvement assessments that range from

\$82,786 to \$96,897 or from \$38.02 to \$40.46 per square foot of living area. The subject's improvement assessment of \$92,569 or \$42.35 per square foot of living area falls within the overall range but above the range on a per square foot basis as established by the best comparables in this record. Additionally, the subject's improvement assessment is significantly above board of review comparable #5, which is the best comparable in this record. Based on this record the Board finds the a reduction in the subject's 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

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