



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

APPELLANT: Alan Andrews  
DOCKET NO.: 19-07342.001-R-1  
PARCEL NO.: 11-07-103-002

The parties of record before the Property Tax Appeal Board are Alan Andrews, 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:** \$45,234  
**IMPR.:** \$124,111  
**TOTAL:** \$169,345

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 site with approximately 44,000 square feet of land area improved with a two-story dwelling of wood siding exterior construction containing 3,640 square feet of living area. The dwelling was built in 1973 and is approximately 46 years old. The dwelling has an effective date of construction of 1983. Features of the home include an unfinished full basement, central air conditioning, one fireplace and an attached garage with 616 square feet of building area. The property 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 wood siding or brick exterior construction ranging in size from 2,496 to 3,866 square feet of living area. The dwellings are from 43 to 48

years old. Each comparable has an unfinished basement, central air conditioning, and an attached garage ranging in size from 420 to 494 square feet of building area. Three comparables each have one fireplace. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .10 to .32 of a-mile from the subject property. The improvement assessments on these properties range from \$81,604 to \$122,458 or from \$31.68 to \$32.69 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$117,117.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$169,345. The subject property has an improvement assessment of \$124,111 or \$34.10 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 improved with two-story dwellings of wood siding or brick exterior construction ranging in size from 3,150 to 3,386 square feet of living area. The homes were built from 1970 to 1982. Comparables #1, #3 and #4 having effective ages of 1984, 1981 and 1978, respectively. Each comparable has an unfinished full basement, central air conditioning, one fireplace, and an attached garage ranging in size from 441 to 923 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .19 to .33 of a-mile from the subject property. The improvement assessments on these properties range from \$110,543 to \$123,490 or from \$32.65 to \$37.92 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on eight comparables to support their respective positions. The Board gives less weight to appellant's comparables #1, #2 and #3 due to differences from the subject dwelling in size. The Board gives most weight to appellant's comparable #4 and the board of review comparables as these comparables are more like the subject dwelling in size even though each of the board of review's comparables is smaller. These five comparables are also similar to the subject dwelling in features. These comparables have improvement assessments that range from \$110,543 to \$123,490 or from \$31.68 to \$37.92 per square foot of living area. The subject's improvement assessment of \$124,111 or \$34.10 per square foot of living area falls within the range as established by the best comparables in this record on a per square foot basis. The subject's overall higher improvement assessment is appropriate when considering the larger size of the subject dwelling.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence in this record.

Based 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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