



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

APPELLANT: Elizabeth Ross  
DOCKET NO.: 19-07393.001-R-1  
PARCEL NO.: 15-01-304-025

The parties of record before the Property Tax Appeal Board are Elizabeth Ross, 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:** \$64,935  
**IMPR.:** \$134,272  
**TOTAL:** \$199,207

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 2,646 square feet of living area.<sup>1</sup> The dwelling was built in 1999. Features of the home include a basement with a 700 square foot recreation room, central air conditioning, one fireplace and an attached garage with 441 square feet of building area. The property has a site with approximately 10,750 square feet of land area and is located in Lake Forest, Vernon Township, Lake County.

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<sup>1</sup> The best evidence of size of the subject dwelling was presented by the board of review which was a copy of the subject's property record card depicting the home with dimensions and area calculations. The appellant provided no evidence in support of the reported dwelling size of 1,983 square feet contained on the appeal and in the assessment grid analysis

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 described as being improved with two-story dwellings of wood siding exterior construction with either 1,731 or 1,983 square feet of living area. Each dwelling is 20 years old. Each comparable has an unfinished basement, central air conditioning, one fireplace and an attached garage with either 441 or 572 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from .05 to .13 of one mile from the subject property. The improvement assessments on these properties range from \$129,212 to \$145,656. The appellant indicated the improvement assessments on a per square foot basis ranged from \$47.44 to \$48.83 per square foot of living area, however, using the reported sizes and the assessments as the basis for the calculations the improvement assessments range from \$65.16 to \$84.14 per square foot of living area. The appellant also reported the subject had an improvement assessment of \$134,272 or \$50.75 per square foot of living area, however, using what the appellant indicated as the size of the subject dwelling calculates to have an improvement assessment of \$67.71 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$127,437.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$199,207. The subject property has an improvement assessment of \$134,272 or \$50.75 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a uniformity grid analysis containing information on five equity comparables improved with one-story and two-story dwellings of wood siding exterior construction with either 2,646 or 2,968 square feet of living area.<sup>2</sup> The dwellings were built in 1999 and 2000. Each comparable has a basement with finished area, central air conditioning, one fireplace and an attached garage with either 441 or 528 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .06 to .14 of one mile from the subject property. The improvement assessments on these properties range from \$134,195 to \$150,682 or from \$49.07 to \$53.18 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.

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<sup>2</sup> The board of review describe comparables #1 and #2 as one-story homes, however, each home has 2,968 square feet of above ground living area with 1,073 square feet of ground floor living area, which indicates these are multi-level dwellings.

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. These properties are similar to the subject in location and are improved with dwellings similar to the subject property in size, age and features. The board of review comparables have improvement assessments that range from \$134,195 to \$150,682 or from \$49.07 to \$53.18 per square foot of living area. The subject's improvement assessment of \$134,272 or \$50.75 per square foot of living area falls within the range established by the best comparables in this record. Less weight is given the appellant's evidence as the subject dwelling does not appear to have been correctly described and the assessment calculations on a per square foot basis were incorrect suggesting the grid analysis was in error in some fashion and not credible. 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:

May 17, 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

Elizabeth Ross, 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