



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

APPELLANT: John & Suzanne Nelson
DOCKET NO.: 19-07410.001-R-1
PARCEL NO.: 15-11-303-002

The parties of record before the Property Tax Appeal Board are John & Suzanne Nelson, the appellants, 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: \$71,669
IMPR.: \$123,390
TOTAL: \$195,059

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 one-story dwelling of wood siding exterior construction with 2,918 square feet of living area. The dwelling was constructed in 1984 and is approximately 35 years old. Features of the home include a partial basement, central air conditioning, a fireplace, three full baths, one half bath, a 750 square foot attached garage and a 525 square foot detached garage.¹ The property has an approximately 79,710 square foot site and is located in Lake Forest, Vernon Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables with the same assessment neighborhood code as the subject and located within .41

¹ The size of the subject's detached garage is found in the subject's property record card provided by the board of review, which was unrefuted by the appellants.

of a mile from the subject property. The comparables are improved with a tri-level dwelling, a two-story dwelling and two, one-story dwellings of wood siding exterior construction ranging in size from 2,923 to 5,622 square feet of living area. The dwellings range in age from 31 to 59 years old. The appellants reported that one comparable has a crawl space foundation and three comparables have full or partial basements, one of which has finished area. Each comparable has central air conditioning, one to five fireplaces, two to four full baths and a garage ranging in size from 484 to 875 square feet of building area. Two comparables each have one half bath. The comparables have improvement assessments that range from \$77,717 to \$216,373 or from \$16.63 to \$38.71 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$113,186 or \$38.79 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 \$195,059. The subject property has an improvement assessment of \$123,390 or \$42.29 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 with the same assessment neighborhood code as the subject and located within .35 of a mile from the subject property. The board of review's comparables #1 and #2 are duplicates of the appellants' comparables #2 and #3, respectively.² The four comparables are improved with a one-story dwelling, a two-story dwelling and two, tri-level dwellings of wood siding or brick and wood siding exterior construction ranging in size from 2,016 to 3,288 square feet of living area. The dwellings were built from 1960 to 1985 with the oldest comparable having a reported effective age of 1966. The board of review reported that two comparables have basements area and two comparables have lower levels. Each comparable has central air conditioning, one or two fireplaces, two or three full baths, and a garage ranging in size from 484 to 1,090 square feet of building area. Three comparables each have one half bath and comparable #2 has an inground swimming pool. The comparables have improvement assessments that range from \$87,340 to \$133,596 or from \$38.64 to \$43.32 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 taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of six suggested equity comparables for the Board's consideration, as two properties were common to both parties. The Board finds none of the comparables are particularly similar to the subject due to significant differences in dwelling size, design, age

² The board of review described comparable #2 as having an inground swimming pool, which was unrefuted by the appellants.

and/or features. The Board has given less weight to the appellants' comparables #1 and #4, as well as the board of review's comparable #4 due to their dissimilar dwelling sizes when compared to the subject. The Board has also given less weight to the appellants' comparable #3/board of review comparable #2 due to its older age when compared to the subject dwelling and it has inground swimming pool, not a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellants' comparable #2/board of review comparable #1 and board of review comparable #3, which are similar to the subject in location, bracket the subject in dwelling size but have varying degrees of similarity to the subject in design and features. The appellants' comparable #2/board of review comparable #1 is similar to the subject in dwelling size but is somewhat older in age and has one less full bathroom when compared to the subject. The board of review's comparable #3 is similar to the subject in age but has a somewhat larger dwelling size and a dissimilar two-story design when compared to the subject. In addition, neither comparable has a second detached garage like the subject. Nevertheless, these comparables have improvement assessments of \$112,933 and \$133,596 or \$38.64 and \$40.63 per square foot of living area. The subject's improvement assessment of \$123,390 or \$42.29 per square foot of living area falls between the two best comparables in the record in terms of overall improvement assessment but above both comparables on a square foot basis. After considering adjustments to the comparables for differences from the subject in age, dwelling size, design and features, the Board finds the appellants 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.

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 appears to exist on the basis of the evidence presented.

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: June 21, 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

John & Suzanne Nelson, 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