



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

APPELLANT: John & Cara Ann Gledhill  
DOCKET NO.: 19-07434.001-R-1  
PARCEL NO.: 11-35-202-016

The parties of record before the Property Tax Appeal Board are John & Cara Ann Gledhill, 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:** \$57,290  
**IMPR.:** \$196,141  
**TOTAL:** \$253,431

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 3,991 square feet of living area. The dwelling was constructed in 1989. Features of the home include an unfinished basement, central air conditioning, a fireplace, an 850 square foot attached garage and a 960 square foot detached garage. The property has an approximately 43,620 square foot site and is located in Lake Forest, Libertyville 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 two separate grid analyses with information on four equity comparables.<sup>1</sup> The comparables have the same assessment

---

<sup>1</sup> The Board finds the appellants' two grid analyses have conflicting data regarding the dwelling size of comparable #4. The Board finds the best description of the appellants' four comparables is found in the grid analysis labeled "Comparable Property Assessment Information Form – Libertyville Township" presented by the appellants which

neighborhood code as the subject and are located within .49 of a mile from the subject property. The comparables are improved with two-story dwellings of frame, brick or brick and frame exterior construction ranging in size from 3,173 to 4,815 square feet of living area. The dwellings range in age from 1964 to 1979 with comparables #1, #3 and #4 having reported effective ages of 1980, 1977 and 1990, respectively. Three comparables have unfinished basements and one comparable has a concrete slab foundation according to its schematic diagram. Each comparable has central air conditioning, from one to three fireplaces and an attached garage ranging in size from 576 to 886 square feet of building area. Comparable #1 also has an 837 square foot detached garage. The comparables have improvement assessments that range from \$135,683 to \$227,311 or from \$41.08 to \$46.86 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$173,538 or \$43.48 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 \$253,431. The subject property has an improvement assessment of \$196,141 or \$49.15 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 .49 of a mile from the subject property. The board of review's comparables #1 and #3 are duplicates of the appellants' comparables #1 and #2, respectively. The comparables are improved with one-story or two-story dwellings of brick exterior construction ranging in size from 3,173 to 3,855 square feet of living area. The dwellings were built from 1977 to 1987 with comparable #1 having a reported effective age of 1980. Two comparables have unfinished basements and two comparables have concrete slab foundations. Each comparable has central air conditioning, from one to four fireplaces and an attached garage ranging in size from 574 to 966 square feet of building area. Comparables #1 and #4 each have a detached garage with either 837 or 1,200 square feet of building area. The comparables have improvement assessments that range from \$135,683 to \$193,609 or from \$41.08 to \$50.34 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 comparables were common to both parties. The Board finds none of the comparables are truly similar to the subject due to significant differences in dwelling size, design, foundation

---

includes photographs and schematic diagrams with the dimensions of each comparable dwelling and the sizes of the detached garages if any.

type, age and/or features. However, the Board has given less weight to the appellants' comparables #2/board of review comparable #3, #3 and #4 due to differences from the subject in dwelling size and/or age.

The Board finds the best evidence of assessment equity to be the appellants' comparable #1/board of review comparable #1, along with board of review comparables #2 and #4. These three comparables are relatively similar to the subject in location, dwelling size and age but have varying degrees of similarity to the subject in design, foundation type and features. Nevertheless, the comparables have improvement assessments that range from \$158,347 to \$193,609 or from \$41.08 to \$50.34 per square foot of living area. The subject's improvement assessment of \$196,141 or \$49.15 per square foot of living area falls above the range established by the more similar comparables in the record in terms of overall improvement assessment but within the range on a square foot basis, which appears to be justified given its somewhat larger dwelling size and considerably larger basement area. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, 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.

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

John & Cara Ann Gledhill, 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