



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

APPELLANT: Frank and Marion Chapp  
DOCKET NO.: 19-07499.001-R-1  
PARCEL NO.: 05-13-302-059

The parties of record before the Property Tax Appeal Board are Frank and Marion Chapp, 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:** \$36,352  
**IMPR.:** \$108,875  
**TOTAL:** \$145,227

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 1.5-story dwelling<sup>1</sup> of wood siding exterior construction with 2,827 square feet of living area. The dwelling was constructed in 1991 and is approximately 28 years old. Features of the home include a basement, central air conditioning, and a 760 square foot garage.<sup>2</sup> The property has a 25,992 square foot site and is located in Ingleside, Grant Township, Lake County.

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<sup>1</sup> The parties differ regarding the subject's design. The appellants described the subject as a 2-story home in the Section V grid analysis. The subject's property record card presented by the board of review describes the subject as a 1.5-story home and contains a sketch showing both second floor area and finished attic area. The Board finds the best evidence of the subject's design is found in the subject's property record card presented by the board of review.

<sup>2</sup> The subject has a basement garage, the square footage of which is equal to subject's basement square footage.

The appellants contend assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables. The comparables are located from 0.02 to 0.87 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The comparables are improved with 2-story homes of wood siding exterior construction ranging in size from 1,872 to 3,398 square feet of living area. The dwellings range in age from 21 to 69 years old. Two homes each have a basement and two homes each have a concrete slab foundation. Each home has central air conditioning. Two homes each have a detached garage with either 888 or 1,008 square feet of building area. The comparables have improvement assessments ranging from \$51,655 to \$122,496 or from \$27.59 to \$38.63 per square foot of living area. Based on this evidence the appellants requested a reduction in the subject's improvement assessment to \$94,676 or \$33.49 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 \$145,227. The subject property has an improvement assessment of \$108,875 or \$38.51 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 where comparable #4 is the same property as the appellants' comparable #4. The comparables are located from 0.21 to 0.86 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The comparables are improved with 1.5-story homes of wood siding or stone and wood siding exterior construction ranging in size from 2,425 to 2,594 square feet of living area. The dwellings were built from 1935 to 1963 with comparable #2 built in 1940 having an effective age of 1966 and comparable #4 built in 1963 having an effective age of 1977. Two homes each have a basement, one of which is a walkout basement with a recreation room. One home has a crawl-space foundation and one home has a concrete slab foundation. Each home has central air conditioning. Three homes have a fireplace and three homes have a garage ranging in size from 288 to 900 square feet of building area. The comparables have improvement assessments ranging from \$80,120 to \$118,604 or from \$32.78 to \$48.06 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's improvement assessment.

### **Conclusion of Law**

The appellants 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 seven equity comparables, with one common comparable, for the Board's consideration. The Board gives less weight to the appellants' comparables #1, #2, and #3, due to significant differences from the subject in dwelling size.

The Board finds the best evidence of assessment equity to be the appellants' comparable #4 and the board of review's comparables, which have varying degrees of similarity to the subject. Only two of these comparables feature a basement like the subject, one comparable lacks a garage which is a feature of the subject, and all of these comparables are much older homes than the subject. These most similar comparables have improvement assessments that range from \$80,120 to \$118,604 or from \$32.78 to \$48.06 per square foot of living area. The subject's improvement assessment of \$108,875 or \$38.51 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from 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

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