



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

APPELLANT: Michael White  
DOCKET NO.: 19-07525.001-R-1 through 19-07525.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Michael White, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-07525.001-R-1	05-04-404-005	15,377	106,738	\$122,115
19-07525.002-R-1	05-04-404-006	6,838	0	\$6,838

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 two parcels improved with a two-story dwelling of frame exterior construction with 1,974 square feet of living area.<sup>1</sup> The dwelling was constructed in 1991. Features of the home include a basement, central air conditioning, a fireplace and a 504 square foot garage. The property has a combined total site size of approximately 8,206 square feet of land area and is located in Fox Lake, Grant Township, Lake County.<sup>2</sup>

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

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<sup>1</sup> The parties' described the subject as having one improved parcel identified as parcel number of 05-04-404-005 and one vacant parcel identified as parcel number 05-04-404-006.

<sup>2</sup> The Board finds the best description of the subject's total site size is found in the appellant's appeal petition, which was unrefuted by the board of review

comparables with the same assessment neighborhood code as the subject and located within .97 of a mile from the subject property. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 1,848 to 2,520 square feet of living area. The dwellings were built from 1948 to 2001 with comparables #2 and #3 having reported effective ages of 1974 and 1980. The comparables each have a basement, one of which is a walk out. Each comparable has central air conditioning, one comparable has two fireplaces and two comparables each have a garage with either 544 or 576 square feet of building area. The comparables have improvement assessments that range from \$87,506 to \$126,967 or from \$46.23 to \$51.80 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$96,607 or \$48.94 per square foot of living area.

The board of review submitted two separate "Board of Review Notes on Appeal," one for each of the subject's parcel numbers. The subject's two parcels have a combined total assessment of \$128,953. The subject property has an improvement assessment of \$106,738 or \$54.07 per square foot of living area.

With respect to the appellant's evidence, the board of review provided a letter prepared by the Grant Township Assessor critiquing the appellant's comparables. The assessor argued that the appellant's comparables #2 and #3 are 43 and 41 years older than the subject, respectively; the appellant's comparables #1 and #3 do not have garages; and the appellant's comparables #1, #2 and #3 do not have fireplaces.

In support of its contention of the correct assessment the board of review, through the township assessor submitted information on five equity comparables with the same assessment neighborhood code. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 1,632 to 2,160 square feet of living area. The dwellings were built from 1960 to 1997 with comparable #5 having reported effective age of 1982. Two comparables each have a basement with one having finished area and one having a walk out style. Each comparable has central air conditioning, three comparables each have a fireplace and four comparables each have a garage ranging in size from 400 to 500 square feet of building area. The comparables have improvement assessments that range from \$83,700 to \$99,823 or from \$42.33 to \$54.36 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 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 record contains a total of nine suggested equity comparables for the Board's consideration. The Board finds none of the comparables are truly similar to the subject due to significant differences in dwelling size, foundation type, age and/or other features. The Board has given less weight to the appellant's comparables #2, #3 and #4, as well as board of review comparables #2 and #5 due to their dissimilar dwelling sizes and/or older ages when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1, along with board of review comparables #1, #3 and #4. The Board finds these comparables are most similar to the subject in dwelling size and age. However, the Board finds two of the comparables have no basement and two of the comparables have no garage, both features of the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from \$87,885 to \$100,280 or from \$42.33 to \$54.36 per square foot of living area. The subject's improvement assessment of \$106,738 or \$54.07 per square foot of living area falls above the range established by the comparables in the record in terms of overall improvement assessment but within the range on a square foot basis. The subject's higher overall improvement assessment appears to be logical given its superior features. Therefore, based on this record and after considering adjustments to the comparables for differences when compared to the subject, 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.

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Chairman



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Member



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Member



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Member



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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: July 19, 2022



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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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COUNTY

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