



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

APPELLANT: Earl Hamann
DOCKET NO.: 19-07527.001-R-1
PARCEL NO.: 15-24-109-025

The parties of record before the Property Tax Appeal Board are Earl Hamann, 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: \$67,788
IMPR.: \$80,094
TOTAL: \$147,882

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 one-story dwelling of wood siding and brick exterior construction with 2,147 square feet of living area. The dwelling was constructed in 1962 and is approximately 57 years old. The dwelling has a reported effective age of 1964. Features of the home include a partial basement finished with a 260 square foot recreation room, central air conditioning, a fireplace and a 529 garage. The property has a 23,958 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

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 with the same assessment neighborhood code as the subject and located within .92 of a mile from the subject property. The comparables are improved with one-story dwellings of wood siding exterior construction ranging in size from 2,313 to 2,587 square feet of living area.

The dwellings range in age 59 to 61 years old. Each comparable has a crawl space foundation, central air conditioning, one or two fireplaces and a garage ranging in size from 460 to 520 square feet of building area. The comparables have improvement assessments that range from \$74,112 to \$83,425 or from \$31.69 to \$32.25 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$68,795 or \$32.04 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 \$147,882. The subject property has an improvement assessment of \$80,094 or \$37.31 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on five equity comparables with the same assessment neighborhood code as the subject and located within .62 of a mile from the subject property. The comparables are improved with one-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 2,051 to 2,176 square feet of living area. The dwellings were built from 1956 to 1967 with comparables #2, #4 and #5 having reported effective ages of 1969, 1965 and 1962, respectively. Each comparable has either a full or a partial basement that is finished with a recreation room ranging in size from 502 to 2,112 square feet of finished area, central air conditioning and a garage ranging in size from 462 to 1,048 square feet of building area. Four comparables each have either one or three fireplaces. The comparables have improvement assessments that range from \$86,267 to \$101,810 or from \$42.06 to \$48.21 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 has given less weight to the appellant's comparables due to their larger dwelling sizes and/or lack of a basement when compared to the subject dwelling. The Board gives reduced weight to board of review comparable #1 due to its considerably larger basement with a 2,112 square foot recreation room, when compared to the subject's partial basement with a 260 square foot recreation room.

The Board finds the best evidence of assessment equity to be board of review comparables #2, #3, #4 and #5, which are similar to the subject in location, dwelling size, design, age and some features. However, the Board finds the comparables have somewhat larger basement recreation rooms when compared to the subject and board of review comparable #2 has a larger garage that is almost twice the size of the subject's garage, suggesting downward adjustments for these features would be required to make the comparables more equivalent to the subject.

Nevertheless, the comparables have improvement assessments that range from \$86,267 to \$92,590 or from \$42.06 to \$42.55 per square foot of living area. The subject's improvement assessment of \$80,094 or \$37.31 per square foot of living area falls below the range established by the best comparables in the record both in terms of overall improvement assessment and on a square foot basis, which appears to be justified given its smaller basement and recreation room sizes. 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.



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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