



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

APPELLANT: William McNutt  
DOCKET NO.: 19-07563.001-R-1  
PARCEL NO.: 05-11-101-033

The parties of record before the Property Tax Appeal Board are William McNutt, 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:** \$ 5,397  
**IMPR.:** \$33,513  
**TOTAL:** \$38,910

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 brick construction that has 1,053 square feet of living area. The dwelling was built in 1965. Features include a crawl space foundation and a detached garage with 480 square feet of building area. The subject property is located in Grant Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not challenged. In support of the inequity claim, the appellant submitted a grid analysis of four assessment comparables located from .18 to .22 of a mile from the subject. The comparables consist of one-story dwellings of brick or wood siding exterior construction that are from 70 to 100 years old. One comparable has a crawl space foundation and three comparables have a full unfinished basement. Three comparables have central air conditioning and each comparable has a detached garage of unknown size. The dwellings range in size from 784 to

1,122 square feet of living area. The comparables have improvement assessments ranging from \$18,101 to \$24,904 or from \$22.20 to \$23.15 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$38,910. The subject property has an improvement assessment of \$33,513 or \$31.83 per square foot of living area. In support of the subject's assessment, the board of review submitted four assessment comparables located from .15 to .36 of a mile from the subject. The comparables consist of one-story dwellings of brick or wood siding exterior construction that were built from 1950 to 1975. One comparable has full unfinished basement, one comparable has a concrete slab foundation and two comparables have a crawl space foundation. Three comparables have central air conditioning, one comparable has a fireplace and three comparables have an attached or detached garage. The dwellings range in size from 899 to 1,160 square feet of living area. The comparables have improvement assessments ranging from \$32,415 to \$38,806 or from \$28.93 to \$36.06 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 argued 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.

The record contains eight assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant due to their older age when compared to the subject. The Board also gave less weight to comparables #3 and #4 submitted by the board of review due to their older or newer age than the subject. Additionally, board of review comparable #3 has a superior unfinished basement, unlike the subject's crawl space foundation. The Board finds the two remaining comparables are more similar when compared to the subject in location, design, age, dwelling size and most features. These comparables have improvement assessments of \$38,806 and \$32,415 or \$33.45 and \$36.06 per square foot of living area, respectively. The subject property has an improvement assessment of \$33,513 or \$31.83 per square foot of living area, which is less than the two most similar comparables on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's improvement assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 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.

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

William McNutt, 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