



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

APPELLANT: Leonard Johansson
DOCKET NO.: 19-07570.001-R-1
PARCEL NO.: 05-21-114-015

The parties of record before the Property Tax Appeal Board are Leonard Johansson, 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: \$ 5,971
IMPR.: \$57,498
TOTAL: \$63,469

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 raised ranch-style dwelling¹ of wood siding exterior construction with 1,421 square feet of living area. The dwelling was constructed in 1970 and is approximately 49 years old. Features of the home include a lower level, central air conditioning, a fireplace and an approximately 1,064 square foot basement garage.² The property has an approximately 10,080 square foot site and is located in McHenry, Grant Township, Lake County.

¹ While the appellant described the subject as a split-level dwelling, the property record card maintained by the assessing officials describes the home as a one-story with a lower level. The Board finds that the parties do not substantively disagree on the characteristics of the dwelling on this record.

² The appellant reported the dwelling has no garage although the photograph supplied with the appeal depicts one in the basement. Moreover, the property record card and schematic drawing supplied by the board of review depict a garage and the appellant did not refute the existence of this amenity in any rebuttal filing.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same assessment neighborhood code as the subject property. The comparables are described as split-level dwellings of frame exterior construction with supporting photographs that depict either split-level or raised ranch style homes. The comparables range in age from 46 to 60 years old. The homes range in size from 1,111 to 1,380 square feet of living area. Each dwelling has an unfinished lower level, central air conditioning and comparable #2 is described as having a 4,000 square foot garage. The comparables have improvement assessments ranging from \$40,530 to \$48,747 or from \$35.32 to \$36.48 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$50,919 or \$35.83 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 \$63,469. The subject property has an improvement assessment of \$57,498 or \$40.46 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 located in the same assessment neighborhood code as the subject property. The comparables are described as one-story dwellings of brick or wood siding exterior construction that were built from 1965 to 1980. The homes range in size from 1,344 to 1,507 square feet of living area. Three comparables have full basements, one of which is a walkout style with 1,308 square feet of finished area, and two dwellings have finished lower levels. The homes also feature central air conditioning and four homes each have one or two fireplaces. Each comparable has one or two garages which range in size from 336 to 960 square feet of building area. The comparables have improvement assessments ranging from \$56,400 to \$70,909 or from \$40.87 to \$47.69 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 parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #1 and #2 along with board of review comparables #1, #2 and #5 which differ from the subject in age and/or foundation type/finished basement when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparable #3 along with board of review comparables #3 and #4 which are similar to the subject in age, design, dwelling size, foundation type and several features. These comparables have improvement assessments that range from \$40,530 to \$59,261 or from \$36.48 to \$43.61 per square foot of living area. The subject's improvement assessment of \$57,498 or \$40.46 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot basis. Based on this record and after considering adjustments to the best comparables for differences in garage feature and other characteristics 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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