



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

APPELLANT: Leonard Johansson
DOCKET NO.: 19-07572.001-R-1
PARCEL NO.: 05-21-104-043

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 ***a reduction*** 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: \$30,831
IMPR.: \$90,700
TOTAL: \$121,531

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 is improved with a two-story dwelling of brick exterior construction containing 2,175 square feet of living area. The dwelling was built in 1956 and is approximately 64 years old. The home has an effective date of construction of 1983. Features of the home include a full basement with a 633 square foot recreation room, central air conditioning, two fireplaces, and an attached garage with 854 square feet of building area. The property has a site with approximately 25,330 square feet of land area and is located in McHenry, Grant 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 improved with two-story dwellings of wood siding exterior construction ranging in size from 2,036 to 2,974 square feet of living area. The dwellings range in age from 43 to 86

years old. Each comparable has a full basement with a recreation room ranging in size from 576 to 1,134 square feet and central air conditioning. Three comparables have one or two fireplaces and three comparables have an attached or detached garage ranging in size from 550 to 700 square feet of building area. The comparables are located from .04 to .98 of one mile from the subject property. The improvement assessments on these properties range from \$77,271 to \$115,103 or from \$37.37 to \$41.00 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$84,335.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$133,084. The subject property has an improvement assessment of \$102,253 or \$47.01 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 improved with what are described to be one-story dwellings of wood siding or brick exterior construction ranging in size from 1,980 to 2,680 square feet of living area.¹ The dwellings were built from 1939 to 1960. Comparables #2 has an effective year built of 1971. Each comparable has an unfinished full basement, three comparables have central air conditioning, and each property has one or two fireplaces. Comparables #1, #2 and #4 each have an attached garage ranging in size from 528 to 840 square feet of building area and each property has a detached garage ranging in size from 486 to 2,188 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .10 to 1.11 miles from the subject property. The improvement assessments on these properties range from \$89,808 to \$107,225 or from \$35.47 to \$53.94 per square foot of living area.

Conclusion of Law

The appellant 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains information on eight comparables submitted by the parties to support their respective positions. Less weight is given the appellant's comparables #1 and #2 due to differences from the subject dwelling in age and size as well as the fact that comparable #2 has no garage. Less weight is given board of review comparables #3 and #4 due to differences from the subject dwelling in age and size, respectively. The remaining comparables submitted by the parties are similar to the subject in actual age and dwelling size, however, the subject has a newer effective age than each of these properties, suggesting each comparable would require an

¹ The board of review comparables are depicted on the grid analysis as one-story dwellings, however, the dwellings are described as having a ground floor living area ranging in size from 884 to 1,968 square feet and above ground living area ranging from 1,980 to 2,680 square feet, indicating the dwellings have more than one level.

upward adjustment to account for differences in effective age. Board of review comparables #1 and #2 have unfinished basements, unlike the subject that has a basement with a recreation room, suggesting each comparable would require an upward adjustment to account for lack of this feature. The Board further finds that board of review comparables #1 and #2 each have an additional detached garage with 2,188 and 572 square feet of building area, respectively, suggesting that downward adjustments would be appropriate to make them more equivalent to the subject for this feature. These comparables have improvement assessments that range from \$77,271 to \$99,992 or from \$37.37 to \$47.03 per square foot of living area. The subject's improvement assessment of \$102,253 or \$47.01 per square foot of living area falls above the overall range but within the range established by the best comparables in this record on a square foot basis. The overall best comparables are appellant's comparables #3 and #4. Only board of review comparable #1 has a higher improvement assessment on a per square foot basis but this property has the additional 2,188 square foot detached garage. Based on this record, after considering the differences between the comparables and the subject property, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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

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