



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

APPELLANT: John Atkinson
DOCKET NO.: 19-08697.001-R-1
PARCEL NO.: 10-34-200-031

The parties of record before the Property Tax Appeal Board are John Atkinson, 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: \$93,765
IMPR.: \$108,378
TOTAL: \$202,143

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 site with approximately 111,080 square feet of land area improved with a one-story dwelling of brick and wood siding exterior construction containing 2,934 square feet of living area built in 1990. Features of the home include a crawl space foundation, central air conditioning, one fireplace, and an attached garage with 814 square feet of building area. The property is located in Mundelein, Fremont 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 three equity comparables improved with one-story dwellings of wood siding or brick exterior construction ranging in size from 1,805 to 3,416 square feet of living area. The dwellings range in age from 60 to 67 years old. Two comparables have partial basements with one having finished area and one comparable has a crawl space foundation. Each comparable has central air conditioning, one

or two fireplaces, and an attached garage ranging in size from 552 to 1,260 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .31 to .53 of one mile from the subject. The comparables have improvement assessments ranging from \$54,668 to \$96,735 or from \$27.55 to \$30.29 per square foot of living area, including land. The appellant requested the subject's improvement assessment be reduced to \$84,264.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$202,143. The subject property has an improvement assessment of \$108,378 or \$36.94 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 one-story dwellings of brick, wood siding, or vinyl siding exterior construction ranging in size from 2,443 to 2,978 feet of living area. The dwellings were built from 1974 to 1999. Each property has a full or partial basement with three having finished area ranging in size from 441 to 1,761 square feet, and central air conditioning. Three comparables have attached garages ranging in size from 624 to 816 square feet of building area, comparable #3 has a detached garage with 440 square feet of building area, and comparable #1 has an additional detached garage with 748 square feet of building area. The comparables also have 1, 2 or 6 fireplaces. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .07 to .66 of one mile from the subject property. The comparables have improvement assessments ranging from \$86,945 to \$135,589 or from \$35.59 to \$49.27 per square foot of living area, including land.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gives less weight to the comparables provided by the appellant due to differences from the subject dwelling in age and/or size. The Board gives more weight to the board of review comparables which are more similar to the subject dwelling in size and age than are the appellant's comparables. Each of the board of review comparables would require downward adjustments as each property has a full or partial basement, three with finished area, whereas the subject has an inferior crawl space foundation. Board of review comparable #1 has an additional detached garage and board of review comparable #3 has five additional fireplaces in comparison to the subject, suggesting each would require a downward adjustment to make them more equivalent to the subject. The board of review comparables have improvement assessments that range from \$86,945 to \$135,589 or from \$35.59 to \$49.27 per square foot of living area. The subject's improvement assessment of \$108,378 or \$36.94 per square foot of living area falls within the range established by the best comparables in this record and well supported after

considering the necessary adjustments. Based on this record 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: July 19, 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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