



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

APPELLANT: George Hartnett
DOCKET NO.: 19-08734.001-R-1
PARCEL NO.: 12-28-107-005

The parties of record before the Property Tax Appeal Board are George Hartnett, 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: \$161,752
IMPR.: \$79,628
TOTAL: \$241,380

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 1.5-story dwelling of brick exterior construction with 2,342 square feet of living area. The dwelling was constructed in 1970 and is approximately 49 years old. Features of the home include a basement with 865 square feet of finished area, central air conditioning, a fireplace and a garage containing 487 square feet of building area. The property has an approximately 32,060 square foot site and is located in Lake Forest, Shields Township, Lake County.

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 neighborhood code as the subject property. The comparables consist of 1.5 and 1.8-story dwellings of brick or wood siding exterior construction that are 53 or 55 years old. The homes range in size from 1,971 to 2,966 square feet of living area. Each

dwelling has central air conditioning, one to three fireplaces, and a garage ranging in size from 506 to 528 square feet of building area. Each of the comparables has a basement with comparables #2 and #3 having 1,056 and 336 square feet of finished area, respectively. The comparables have improvement assessments ranging from \$57,916 to \$85,559 or from \$28.85 to \$32.49 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$70,806 or \$30.23 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 \$247,249. The subject property has an improvement assessment of \$85,497 or \$36.51 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on two equity comparables that are located in the same assessment neighborhood code as the subject property. Comparable #2 is the same as appellant's comparable #3. The comparables consist of 1.5-story dwellings of wood siding and brick and wood siding that were built in 1964 and 1988. The homes have 2,736 and 2,108 square feet of living area, respectively. Each comparable has central air conditioning, one or two fireplaces, and a garage with 624 and 525 square feet of building area, respectively. Each dwelling has a basement, with comparable #2 having 336 square feet of finished area as well as a finished attic. The comparables have improvement assessments of \$100,154 and \$68,497 or \$36.61 and \$32.49 per square foot of living area, respectively. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of four equity comparables, one of which was common to the parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 along with board of review comparable #1 due to their dissimilar age, dwelling size, or unfinished basement as compared to the subject property.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 and board of review comparable #2, one of which is a common property. The Board finds these comparables are more similar to the subject in dwelling size, age, and features. These comparables have improvement assessments of \$57,916 and \$68,497 or \$29.38 and \$32.49 per square foot of living area, respectively. The subject's improvement assessment of \$85,497 or \$36.51 per square foot of living area falls above the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences, the Board finds the appellant did demonstrate 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: June 21, 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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