



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

APPELLANT: Robert Troxel  
DOCKET NO.: 19-08738.001-R-1  
PARCEL NO.: 12-28-316-004

The parties of record before the Property Tax Appeal Board are Robert Troxel, 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:** \$90,844  
**IMPR.:** \$62,071  
**TOTAL:** \$152,915

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 1.5-story, Cape Code style, dwelling of wood siding exterior construction with 1,119 square feet of living area. The dwelling was built in 1923 and is approximately 96 years old. Features of the property include an unfinished full basement, central air conditioning, and a detached garage with 408 square feet of building area. The property has a site with approximately 10,680 square feet of land area and is located in Lake Forest, Shields 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 1.5-story, Cape Cod style, dwellings of wood siding exterior construction ranging in size from 963 to 1,512 square feet of living area. They range in age from 91 to 109 years old. Each comparable has a full or partial basement with two having finished

area and a detached garage ranging in size from 378 to 1,059 square feet of building area. One comparable has central air conditioning and a fireplace. The comparables have the same assessment neighborhood code as the subject property and are located from .61 to 1.11 miles from the subject property. The improvement assessments on these properties range from \$45,874 to \$69,779 or from \$46.15 to \$47.64 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$52,432.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$152,915. The subject property has an improvement assessment of \$62,071 or \$55.47 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a uniformity grid analysis containing information on four equity comparables improved with 1.5-story, Cape Cod style, dwellings of stucco, wood siding or brick exterior construction ranging in size from 963 to 1,286 square feet of living area. The dwellings were built from 1900 to 1948. Three comparables have full unfinished basements and one comparable has a slab foundation. Two comparables have central air conditioning, two comparables have one fireplace, and three comparables have detached garages ranging in size from 440 to 1,059 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .30 to 1.08 miles from the subject property. The improvement assessments on these properties range from \$45,874 to \$103,542 or from \$47.64 to \$80.51 per square foot of living area. Board of review comparable #2 is the same property as appellant's comparable #3.

### **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 record contains six comparables submitted by the parties to support their respective positions with one comparable being common to the parties. The comparables are improved with homes similar to the subject in style and are located in relatively close proximity to the subject property. The Board, however, gives less weight to board of review comparable #1 as this property differs from the subject in foundation and has no garage, making it inferior to the subject property. Additionally, board of review comparable #1, despite being inferior to the comparables in foundation and lack of a garage, has an improvement assessment that is approximately 37% higher on a per square foot basis than the next highest comparable. The Board finds the improvement assessment of board of review comparable #1 is an outlier given the lack of any explanation as to why the improvement assessment is so much greater than the remaining comparables in the record.

Of the remaining comparables, three do not have central air conditioning, as does the subject property, suggesting each would require an upward adjustment to make them more equivalent to the subject property. Additionally, two of the remaining comparables have finished basement area and three of the remaining comparables have one fireplace, whereas the subject has an unfinished basement and no fireplace, suggesting these comparables would require downward adjustments for these attributes to make them more equivalent to the subject property. As a final point, the common comparable has a garage that is approximately 2.6 times larger than the subject's garage, suggesting this comparables would require a downward adjustment for this attribute to make the property more equivalent to the subject property. Nevertheless, these five comparables have improvement assessments that range from \$45,874 to \$69,779 or from \$46.15 to \$58.69 per square foot of living area. The subject's improvement assessment of \$62,071 or \$55.47 per square foot of living area is within the range established by the best comparables in this record and well supported after considering differences in features and suggested 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: 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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