



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

APPELLANT: Leslie Olesen  
DOCKET NO.: 19-08765.001-R-1  
PARCEL NO.: 12-20-406-004

The parties of record before the Property Tax Appeal Board are Leslie Olesen, 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:** \$73,405  
**IMPR.:** \$118,429  
**TOTAL:** \$191,834

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 two-story dwelling of brick exterior construction with 2,475 square feet of living area. The dwelling was constructed in 1968 and is 51 years old. Features of the home include a basement that is finished with a recreation room, central air conditioning, a fireplace and a 480 square foot garage. The property has a 11,250 square foot site and is located in Lake Bluff, 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 four suggested equity comparables with the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings of wood siding or brick exterior construction that range in size from 2,092 to 2,728 square feet of living area and are 34 or 57 years old. The comparables each have a basement, one of which has finished area. Three

comparables have central air conditioning. Two comparables each have one fireplace and each comparable has a garage that ranges in size from 420 to 506 square feet of building area. The comparables have improvement assessments that range from \$53,938 to \$111,979 or from \$25.78 to \$42.22 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$191,834. The subject property has an improvement assessment of \$118,429 or \$47.85 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five suggested equity comparables with the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings of wood siding, brick, or wood siding and brick exterior construction ranging in size from 2,300 to 2,460 square feet of living area. The homes were built in 1978 or 1979. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage that ranges in size from 418 to 594 square feet of building area. The comparables have improvement assessments that range from \$112,552 to \$139,426 or from \$46.82 to \$56.68 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 nine suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1 due to its smaller dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables as the remaining appellant's comparables are more similar in age while the board of review comparables are more similar in dwelling size when compared to the subject. Both parties have varying degrees of similarity in features when compared to the subject property. Nevertheless, these comparables have improvement assessments that range from \$94,417 to \$139,426 or from \$41.04 to \$56.68 per square foot of living area. The subject's improvement assessment of \$118,429 or \$47.85 per square foot of living area falls within the range established by the best comparables in this record. 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.

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Chairman



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Member



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Member



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Member



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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



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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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