



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

APPELLANT: John McKinney  
DOCKET NO.: 19-08768.001-R-1  
PARCEL NO.: 12-29-203-010

The parties of record before the Property Tax Appeal Board are John McKinney, 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:** \$247,053  
**IMPR.:** \$182,415  
**TOTAL:** \$429,468

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 3,400 square feet of living area. The dwelling was constructed in 1967 and is 52 years old. Features of the home include a basement that is finished with a recreation room, central air conditioning, a fireplace, an inground swimming pool, a hot tub, a tennis court, and a 506 square foot garage.<sup>1</sup> The property has a 62,310 square foot site 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 four suggested equity comparables with the same assessment neighborhood code as the subject property. The

---

<sup>1</sup> The Board finds the best description of the subject property's features was the subject's property record card presented by the board of review.

comparables are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 3,258 to 3,837 square feet of living area and are 53 to 56 years old. The comparables each have a basement, three of which have finished area. The comparables each have central air conditioning, one or two fireplaces and a garage that ranges in size from 484 to 902 square feet of building area. The comparables have improvement assessments that range from \$148,764 to \$178,892 or from \$44.21 to \$48.80 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 \$429,468. The subject property has an improvement assessment of \$182,415 or \$53.65 per square foot of living area.

The township assessor noted the grade rating of the subject, the appellant's comparables and the board of review comparables. Furthermore, the subject is a brick home with a pool, a hot tub, a tennis court, and a large recreation room.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five suggested equity comparables with the same assessment neighborhood code as the subject property. Comparables #4 and #5 are the same properties as appellant's comparables #4 and #2, respectively. The comparables are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 3,258 to 5,123 square feet of living area. The homes were built from 1964 to 1979 with comparable #1 having an effective year built of 1979. Each comparable has a basement, three of which have a recreation room. Each comparable has central air conditioning, one to five fireplaces and a garage that ranges in size from 484 to 1,271 square feet of building area. Comparable #2 has an inground swimming pool and gazebo while comparable #3 has a hot tub. The comparables have improvement assessments that range from \$148,764 to \$273,013 or from \$45.66 to \$54.14 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 seven suggested equity comparables for the Board's consideration as two comparables are common to both parties. The Board gives less weight to board of review comparables #1, #2 and #3 due to their significantly larger dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which includes the two common properties. These comparables are more similar to the subject in dwelling size and age. However, these comparables lack an inground swimming pool, tennis court and hot tub when compared to the subject. The Board finds upward adjustments to these comparables would be considered to make them more equivalent to the subject. One comparable has a larger garage suggesting a downward adjustment to make it more equivalent to the subject. Nevertheless, these comparables have improvement assessments that range from \$148,764 to \$178,892 or from \$44.21 to \$48.80 per square foot of living area. The subject's improvement assessment of \$182,415 or \$53.65 per square foot of living area falls above the range established by the best comparables in this record which appears logical when considering the subject's superior features. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

John McKinney, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld and Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085