



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

APPELLANT: Joseph McCullough  
DOCKET NO.: 19-08770.001-R-1  
PARCEL NO.: 12-17-301-014

The parties of record before the Property Tax Appeal Board are Joseph McCullough, 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:** \$61,538  
**IMPR.:** \$329,973  
**TOTAL:** \$391,511

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 5,336 square feet of living area. The dwelling was constructed in 2004 and is approximately 15 years old. Features of the home include a partial basement that has a 1,412 square foot recreation room, central air conditioning, three fireplaces, six bathrooms, and an attached garage with 851 square feet of building area. The property has a 35,650 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 three equity comparables improved with 1.5-story or 2-story dwellings of brick exterior construction ranging in size from 3,673 to 5,720 square feet of living area. The homes are 20 or 27 years old. Each comparable has an unfinished full or partial basement, central air conditioning, one to three

fireplaces, 2½ or 3½ bathrooms, and an attached garage ranging in size from 759 to 1,000 square feet of building area. The comparables are located from .04 to .28 of one mile from the subject property. The comparables have improvement assessments that range from \$213,415 to \$328,799 or from \$57.48 to \$59.31 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$311,088.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$391,511. The subject property has an improvement assessment of \$329,973 or \$61.84 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with two-story dwellings of brick, stone and stucco, or brick and stucco exterior construction that range in size from 5,140 to 5,860 square feet of living area. The homes were built from 1996 to 2005. Each comparable has a full or partial basement with four having finished area, central air conditioning, two to four fireplaces, and an attached garage ranging in size from 660 to 847 square feet of building area. The comparables have 3, 4, or 6 full bathrooms and one or two ½ bathrooms. The comparables are located from .04 to .28 of one mile from the subject property. These properties have improvement assessments ranging from \$314,897 to \$498,390 or from \$57.48 to \$85.05 per square foot of living area. Board of review comparable #4 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 seven comparables submitted by the parties to support their respective positions with one property being common to the parties. The Board gives less weight to appellant's comparables #1 and #2 due to differences from the subject in dwelling size. The Board gives less weight to board of review comparable #1 as the improvement assessment of \$85.05 per square foot of living area is an outlier in relation to the other comparables submitted by the parties. The Board finds the best comparables to be appellant's comparable #3 and board of review comparables #2 through #5, which includes the common property. Each of these comparables is improved with a home slightly different than the subject in style each being a two-story home, is slightly older than the subject dwelling and have fewer bathrooms than the subject property. Additionally, three comparables are slightly larger than the subject dwelling ranging in size from 5,597 to 5,741 square foot of living area. These four comparables have improvement assessments that range from \$314,897 to \$348,267 or from \$57.48 to \$61.26 per square foot of living area. The subject's improvement assessment of \$329,973 or \$61.84 per square foot of living area falls within the overall range established by the best comparables in this record and slightly above the range on a per square foot basis but justified when considering

the subject's age, style, size and additional bathrooms in relation to these four comparables. 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:

May 17, 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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