



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

APPELLANT: Janet Gibson  
DOCKET NO.: 19-08786.001-R-1  
PARCEL NO.: 12-28-301-010

The parties of record before the Property Tax Appeal Board are Janet Gibson, 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:** \$126,977  
**IMPR.:** \$62,545  
**TOTAL:** \$189,522

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 one-story dwelling of brick exterior construction with 1,787 square feet of living area. The dwelling was constructed in 1961 and is approximately 58 years old. Features of the home include a basement finished with a recreation room, central air conditioning, a fireplace and a 634 square foot garage. The property has a 22,270 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 equity comparables with the same assessment neighborhood code as the subject and located within .22 of a mile from the subject property. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 1,983 to 2,457 square feet of living area. The dwellings range in age from 44 to 57 years old. Each comparable has an

unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 440 to 1,246 square feet of building area. The comparables have improvement assessments that range from \$65,777 to \$73,563 or from \$27.24 to \$33.17 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$55,039 or \$30.80 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 \$193,400. The subject property has an improvement assessment of \$66,423 or \$37.17 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables with the same assessment neighborhood code as the subject and located within .15 of a mile from the subject property. The board of review's comparable #3 is the same property as the appellant's comparable #4, which was previously described. Board of review comparables #1 and #2 are improved with one-story dwellings of brick exterior construction with 1,664 and 1,862 square feet of living area, respectively. The dwellings were both built in 1961. The comparables have basements, one of which is a walk-out design finished with a recreation room. Each comparable has one or two fireplaces and a garage with either 528 or 548 square feet of building area. Comparable #1 has central air conditioning. The comparables have improvement assessments of \$56,898 and \$63,115 or \$33.90 and \$34.19 per square foot of living area.

In response to the appellant's evidence, the board of review indicated on a duplicate copy of the appellant's grid analysis that two of the appellant's comparables have wood siding exterior construction, three comparables have larger dwelling sizes, all of the comparables have unfinished basements and three of the comparables have smaller garages, when compared to the subject.

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 a reduction in the subject's assessment is warranted based upon the record evidence.

The record contains a total of six suggested equity comparables for the Board's consideration, as one property was common to both parties. The Board has given less weight to the appellant's comparables #1, #2 and #3 due to their considerably larger dwelling sizes when compared to the subject. The Board has also given less weight to the appellant's comparable #4/board of review comparable #3 due to its newer dwelling age when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2, which are overall most similar to the subject in location, dwelling size, design and age.

However, the Board finds both comparables are inferior to the subject in that board of review comparable #1 has a smaller basement and a smaller recreation room when compared to the subject and board of review comparable #2 has no central air conditioning and no basement recreation room, suggesting upward adjustments would be required to make to make the comparables more equivalent to the subject. These two comparables have improvement assessments of \$56,898 and \$63,115 or \$34.19 and \$33.90 per square foot of living area, respectively. The subject's improvement assessment of \$66,423 or \$37.17 per square foot of living area falls above the two best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is warranted.

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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