



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

APPELLANT: Robert & Susan Morrison
DOCKET NO.: 19-08805.001-R-2
PARCEL NO.: 12-28-407-015

The parties of record before the Property Tax Appeal Board are Robert & Susan Morrison, the appellants, 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: \$569,088
IMPR.: \$786,366
TOTAL: \$1,355,454

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2.5-story dwelling of brick exterior construction with 10,012 square feet of living area. The dwelling was constructed in 1900 and is approximately 119 years old. Features of the home include a basement with finished area, central air conditioning, eight fireplaces, a 775 square foot attached garage, an 851 square foot detached garage and an inground swimming pool.¹ The property has an approximately 112,870 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellants contend assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables located in the same assessment neighborhood code as the subject and from

¹ The Board finds the best description of the subject property improvements was reported in the property record card submitted by the board of review.

0.23 of a mile to 1.19 miles from the subject property. The comparables are improved with 1.8-story, 2-story or 2.5-story dwellings of brick exterior construction that range in size from 8,986 to 11,895 square feet of living area. The homes range in age from 90 to 137 years old. Each comparable has a basement, one with finished area, central air conditioning, five to seven fireplaces and a garage ranging in size from 925 to 1,416 square feet of building area. Comparable #2 has an additional detached garage. The comparables have improvement assessments that range from \$450,348 to \$829,078 or from \$41.12 to \$69.78 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$613,735 or \$61.30 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 \$1,355,454. The subject has an improvement assessment of \$786,366 or \$78.54 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject and from 0.32 to 0.77 of a mile from the subject property. The comparables are improved with 2-story dwellings of brick, brick and wood siding or stone and stucco exterior construction that range in size from 9,603 to 10,613 square feet of living area. The homes were built from 1900 to 1914. Each comparable has a basement, three with finished area, central air conditioning and five to eleven fireplaces. Three comparables have a garage ranging in size from 945 to 1,390 square feet of building area and three comparables each have an inground swimming pool. The comparables have improvement assessments that range from \$846,435 to \$875,109 or from \$80.34 to \$89.39 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 appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #1, #3 and #4 along with board of review comparables #1 and #2 which lack a finished basement and/or a garage amenity when compared to the subject's finished basement and both attached and detached garages.

The Board finds the best evidence of assessment equity to be the remaining three comparables which are more similar to the subject in location, age, dwelling size and other features. These comparables have improvement assessments that range from \$829,078 to \$867,232 or from \$69.70 to \$81.71 per square foot of living area. The subject's improvement assessment of \$786,366 or \$78.54 per square foot of living area falls below the range established by the best

comparables in this record on an overall basis and within the range on a per square foot basis. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the appellants 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:

August 23, 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

Robert & Susan Morrison, 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