



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

APPELLANT: George Day
DOCKET NO.: 19-08823.001-R-1
PARCEL NO.: 12-33-406-009

The parties of record before the Property Tax Appeal Board are George Day, 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: \$106,048
IMPR.: \$74,717
TOTAL: \$180,765

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 wood siding exterior construction with 1,403 square feet of living area. The dwelling was constructed in 1920 and is approximately 99 years old. Features of the home include a basement and a garage containing 576 square feet of building area. The property has an approximately 13,580 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located in the same neighborhood code as the subject property. The comparables consist of 1.5-story dwellings of wood siding exterior construction that are 91 to 104 years old. The homes range in size from 1,472 to 1,566 square feet of living area. Each dwelling has a basement with comparables #2 and #3 having 450 and 180 square feet of finished area,

respectively. Each comparable has a garage ranging in size from 360 to 400 square feet of building area. Comparable #2 has central air conditioning and one fireplace. The comparables have improvement assessments ranging from \$68,854 to \$71,010 or from \$45.34 to \$46.78 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$64,865 or \$46.23 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 \$180,765. The subject property has an improvement assessment of \$74,717 or \$53.26 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 that are located in the same assessment neighborhood code as the subject property. The comparables consist of 1.5-story dwellings of brick or wood siding exterior construction that were built from 1923 to 1929. The homes range in size from 1,394 to 1,478 square feet of living area. Each dwelling has one fireplace and a basement, with comparable #5 having 836 square feet of finished area. Each comparable has a garage ranging in size from 392 to 1,008 square feet of building area. Comparables #1, #2, and #5 have central air conditioning. The comparables have improvement assessments ranging from \$58,952 to \$89,809 or from \$40.10 to \$60.76 per square foot of living area. 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #3 along with board of review comparable #5 due to their finished basements which is not a feature of the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 and board of review comparables #1 through #4, recognizing that downward adjustments are necessary for #1 and #2 which have central air conditioning, not a feature of the subject. The Board finds these comparables are more similar to the subject in dwelling size and several features. These comparables had improvement assessments that ranged from \$58,952 to \$89,809 or from \$40.10 to \$60.76 per square foot of living area. The subject's improvement assessment of \$74,717 or \$53.26 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences, 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: 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

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

APPELLANT

George Day, 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