



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

APPELLANT: James Hollensteiner  
DOCKET NO.: 20-00774.001-R-1  
PARCEL NO.: 13-13-402-022

The parties of record before the Property Tax Appeal Board are James Hollensteiner, 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:** \$64,005  
**IMPR.:** \$168,685  
**TOTAL:** \$232,690

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 2020 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 wood siding exterior construction with 3,061 square feet of living area. The dwelling was constructed in 1971 and is approximately 49 years old. Features of the home include a full basement with a recreation room, central air conditioning, one fireplace and a 685 square foot garage. Other features of the subject include three wood decks.<sup>1</sup> The property has a 256,950 square foot site that contains 115,343 square feet of lake front ground and 141,609 square feet of lakes/lake bottom ground. The property is located in North Barrington, Cuba 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

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<sup>1</sup> The board of review disclosed that the subject property has three wood decks that were not reported by the appellant.

comparables with the same neighborhood code as the subject and located within .88 of a mile from the subject. The comparables are improved with one-story dwellings of Dryvit, brick, wood siding or aluminum siding exterior construction ranging in size from 2,421 to 3,202 square feet of living area. The dwellings range in age from 20 to 70 years old. The comparables each have full or partial basements with recreation rooms, two of which are walk-outs. Each comparable has central air conditioning and two or three fireplaces. Three comparables each have an attached garage ranging in size from 483 to 551 square feet of building area and one comparable was reported as having "None/685". The comparables have improvement assessments ranging from \$113,628 to \$150,216 or from \$46.59 to \$47.26 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$143,911 or \$47.01 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 \$232,690. The subject property has an improvement assessment of \$168,685 or \$55.11 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparable with the same neighborhood code as the subject and located within .22 of a mile from the subject. The comparables are improved with one-story dwellings of wood siding or wood siding and brick exterior construction ranging in size from 2,169 to 3,415 square feet of living area. The dwellings were constructed in either 1963 or 1965. The comparables have full or partial basements with recreation rooms, two of which have walk-outs. Each comparable has central air conditioning, two or three fireplaces and a garage ranging in size from 598 to 2,312 square feet of building area. Each comparable has a wood deck with one of these comparables also having an open frame porch and one comparable having a plastic liner pool. The comparables have improvement assessments ranging from \$118,669 to \$212,048 or from \$54.71 to \$66.46 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 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 no reduction in the subject's assessment is warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables as well as board of review comparable #2 due to their dissimilar ages and/or smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #3 which are similar to the subject in location, design, age, dwelling size, basement finish and other features. These comparables have improvement assessments of \$211,606 and \$212,048 or \$66.46 and \$62.09 per square foot of living area, respectively. The subject's

improvement assessment of \$168,685 or \$55.11 per square foot of living area falls below the improvement assessments of the two best comparables in the record. After considering adjustments to the two best comparables for differences when compared to the subject, the Board finds the appellant did not prove by 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:

September 20, 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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