



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

APPELLANT: Paul Fisher  
DOCKET NO.: 20-00780.001-R-1  
PARCEL NO.: 13-10-201-010

The parties of record before the Property Tax Appeal Board are Paul Fisher, 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:** \$31,378  
**IMPR.:** \$154,415  
**TOTAL:** \$185,793

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 two-story dwelling of wood siding and brick exterior construction with 3,516 square feet of living area.<sup>1</sup> The dwelling was constructed in 1986 and is approximately 34 years old. Features of the home include an unfinished partial basement, central air conditioning, two fireplaces and an 822 square foot garage. Other features of the subject included a wood deck and a gazebo.<sup>2</sup> The property has an approximate 42,290 square foot site and is located in Tower Lakes, 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

---

<sup>1</sup> The parties differ as to the dwelling size of the subject. The Board finds the best description of the subject is the property record card provided by the board of review.

<sup>2</sup> The board of review reported that the subject property has a wood deck and gazebo not disclosed by the appellant.

comparables with the same neighborhood code as the subject and located from .97 of a mile to 1.19 miles from the subject. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 3,268 to 3,897 square feet of living area. The dwellings range in age from 21 to 28 years old. The comparables each have a full or partial basement, with one comparable being a walk-out with finished area. Each comparable has central air conditioning, one fireplace, and a garage ranging in size from 634 to 904 square feet of building area. The comparables have improvement assessments ranging from \$117,852 to \$138,956 or from \$34.14 to \$38.68 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$118,440 or \$33.69 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 \$185,793. The subject property has an improvement assessment of \$154,415 or \$43.92 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on five equity comparable with the same neighborhood code as the subject and located within .19 of a mile of the subject. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 3,361 to 3,625 square feet of living area. The dwellings were constructed in either 1984 or 1987 with comparable #3 having an effective construction date of 1993. The comparables each have a full basement, with three of these comparables having finished area and one comparable also having a walk-out. Each comparable has central air conditioning, two or four fireplaces, and a garage ranging in size from 716 to 932 square feet of building area. Four comparables each have a wood deck with one of these comparables also having a plastic liner pool. The comparables have improvement assessments ranging from \$151,821 to \$192,763 or from \$45.17 to \$53.18 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 nine equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables which are less proximate in location to the subject than the other comparables in the record. The Board also gives less weight to board of review comparables #3, #4 and #5 due to their finished basements when compared to the subject's unfinished basement. In addition, board of review comparable #3 has an inground swimming pool which is not a feature of the subject.

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

features. However, one comparable lacks a wood deck and each comparable lacks a gazebo which are both features of the subject. Nevertheless, these comparables have improvement assessments of \$171,816 and \$175,942 or \$48.73 and \$48.55 per square foot of living area, respectively. The subject's improvement assessment of \$154,415 or \$43.92 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

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

APPELLANT

Paul Fisher, 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