



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

APPELLANT: Jack Henry
DOCKET NO.: 20-01026.001-R-1
PARCEL NO.: 16-07-106-003

The parties of record before the Property Tax Appeal Board are Jack Henry, 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: \$111,228
IMPR.: \$186,907
TOTAL: \$298,135

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 1.75-story dwelling of brick exterior construction with 4,158 square feet of living area. The dwelling was constructed in 1957 and is approximately 63 years old. The dwelling has an effective construction date of 1976. Features of the home include a concrete slab foundation, central air conditioning, two fireplaces and a 484 square foot garage. The property has an approximate 26,400 square foot site and is located in Lake Forest, West Deerfield 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 located within the same assessment neighborhood code as the subject and within .30 of a mile from the subject. The comparables are improved with two, 1.5-story and two, two-story dwellings of brick exterior construction ranging in size from 3,592 to 3,854 square feet of

living area. The dwellings range in age from 44 to 62 years old. The comparables each have a full basement, two of which have 1,187 or 1,406 square feet of finished area. Each comparable has central air conditioning, one or two fireplaces and a garage that ranges in size from 566 to 1,140 square feet of building area. The comparables have improvement assessments that range from \$128,286 to \$155,311 or from \$33.83 to \$41.13 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$151,247 or \$36.38 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 \$298,135. The subject property has an improvement assessment of \$186,907 or \$44.95 per square foot of living area. In support of the assessment inequity argument, the board of review submitted a total of nine comparables, which included two grid analyses. The first grid analysis contained four equity comparables and the second grid analysis contained another five comparables. The comparables on the second grid analysis were renumbered #5 through #9 in the order which they were presented in the board of review's submission. However, comparable #8 is the same property as comparable #3. Each of the comparables is located within the same assessment neighborhood code as the subject and within .33 of a mile from the subject. The comparables are improved with one, 1.5-story dwelling and seven, 2-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 3,346 to 4,068 square feet of living area. The dwellings were built from 1951 to 1972 with comparable #5 having an effective construction age of 1970. The board of review reported that four comparables each have a concrete slab foundation and four comparables each have a full basement, three of which have finished area ranging in size from 717 to 1,187 square feet of living area. Each comparable has central air conditioning, from one to three fireplaces and a garage that ranges in size from 550 to 900 square feet of building area. One comparable has an inground swimming pool. The comparables have improvement assessments that range from \$71,026 to \$171,065 or from \$21.23 to \$45.31 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 record contains a total of twelve suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and board of review comparables #1, #5, #7 and #9 which have basement foundations, not a feature of the subject. In addition, the Board gives less weight to board of review comparable #2 which has an inground swimming pool, not a feature of the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #3, #4 and #6 which are similar to the subject in ages, dwelling size and most features. These comparables have improvement assessments ranging from \$108,440 to \$169,639 or from \$29.44 to \$45.31 per square foot of living area. The subject's improvement assessment of \$186,907 or \$44.95 per square foot of living area falls above the range established by the best comparables in the record on an overall basis but within the range on a per square foot basis. However, the subject's higher overall improvement assessment is logical considering its larger dwelling size. Based on the evidence in this record, 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 improvement assessment based on inequity is not 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:

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

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