



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

APPELLANT: Russell Brown  
DOCKET NO.: 20-01113.001-R-1  
PARCEL NO.: 16-08-104-004

The parties of record before the Property Tax Appeal Board are Russell Brown, 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:** \$78,244  
**IMPR.:** \$148,561  
**TOTAL:** \$226,805

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 exterior construction with 3,352 square feet of living area. The dwelling was constructed in 1986 and is approximately 34 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 567 square foot garage. The property has an approximate 13,400 square foot site and is located in Lake Forest, West Deerfield Township, Lake County. The appellant indicated that the subject property is owner-occupied

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables with the same assessment neighborhood code as the subject and located within .31 of a mile from the subject property. The comparables are improved with one-story or two-story homes of wood siding exterior construction ranging in size from 2,900 to 3,139 square

feet of living area. The dwellings range in age from 29 to 35 years old. Each home has an unfinished basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 496 to 600 square feet of building area. The comparables have improvement assessments ranging from \$144,258 to \$163,636 or from \$33.17 to \$34.43 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$203,022 with an improvement assessment of \$124,778 or \$37.22 per square foot of living area.

The Board takes judicial notice that this property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 19-06238 where the appellant was the same and the property was reported to be owner-occupied. In this appeal, the board of review supplied a copy of the subject's property record card indicating the property has received a general homestead exemption. In the 2019 appeal, the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$226,420 based on the evidence submitted by the parties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$226,805. The subject property has an improvement assessment of \$148,561 or \$44.32 per square foot of living area. The board of review also reported that 2019 was the first year of the general assessment cycle for the subject property and that for tax year 2020 an equalization factor of 1.0017 was applied by county assessment officials.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables with the same assessment neighborhood code as the subject and located within .45 of a mile from the subject. The comparables are improved with two-story homes of brick or wood siding exterior construction ranging in size from 3,264 to 3,364 square feet of living area. The dwellings were built from 1985 to 1990. Each home has a basement with one having finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 480 to 922 square feet of building area. The comparables have improvement assessments ranging from \$169,787 to \$181,723 or from \$50.83 to \$55.19 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 Board finds, based upon judicial notice from the 2019 tax year appeal, that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket Number 19-06165. In that appeal, the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$226,420 based on an agreement between the parties. The Board further finds Section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the

remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket No. 19-06238 in which a decision was issued based upon an agreement between the parties reducing the subject's assessment to \$226,420. Taking into account both the 2019 filing and the 2020 property record card, the record indicates that the subject property is an owner-occupied dwelling. The Board also finds that the 2019 to 2020 tax years are within the same general assessment period and an equalization factor of 1.0017 was applied in West Deerfield Township in 2020. Furthermore, the decision of the Property Tax Appeal Board for the 2019 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold as of the January 1, 2020 assessment date in order to establish a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$226,420. After applying the 2020 equalization factor of 1.0017, the total 2020 assessment of the subject property is \$226,805. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted to reflect the assessment as established in the Board's prior year's decision plus the application of an equalization factor.

Finally, since the Board finds Section 16-185 185 of the Property Tax Code is controlling in this appeal, the assessment equity argument will not be addressed and no further reduction in the property's assessment is 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: 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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