



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

APPELLANT: Michael White
DOCKET NO.: 20-01116.001-R-1
PARCEL NO.: 05-04-404-005

The parties of record before the Property Tax Appeal Board are Michael White, 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: \$16,035
IMPR.: \$111,306
TOTAL: \$127,341

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 2-story dwelling of wood siding exterior construction with 1,974 square feet of living area. The dwelling was constructed in 1991 and is approximately 29 years old. Features of the home include an unfinished full basement, central air conditioning, one fireplace, and a 504 square foot attached garage. Other features of the subject include three wood decks, two metal utility sheds, and an open frame porch.¹ The property has an approximate 5,680 square foot site and is located in Fox Lake, Grant 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 with the same assessment neighborhood code as the subject and located within .97

¹ The Board finds the best evidence of the subject's other improvements is found in the property record card provided by the board of review.

of a mile from the subject property. The comparables are improved with 1-story or 2-story dwellings of wood siding exterior construction ranging in size from 1,824 to 2,330 square feet of living area. The dwellings range in age from 40 to 100 years old with comparable #1 having the oldest age but a reported effective age of 54 years old. The comparables each have an unfinished basement, one of which is a walk out. Three comparables each have central air conditioning, three comparables each have one fireplace, and two comparables each have a garage with either 576 or 960 square feet of building area. The comparables have improvement assessments that range from \$91,251 to \$107,252 or from \$45.97 to \$52.89 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$79,837 or \$40.44 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 \$127,341. The subject property has an improvement assessment of \$111,306 or \$56.39 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables with the same assessment neighborhood code as the subject property and located from .96 of a mile to 1.08 miles from the subject. However, board of review comparable #2 is the same property as the appellant's comparable #2. The comparables are improved with 1-story or 1.5-story dwellings of frame exterior construction ranging in size from 1,678 to 1,944 square feet of living area. The dwellings were built in either 1992 or 1996. One comparable has an unfinished walk-out basement and two comparables have crawl space foundations. Two comparables each have central air conditioning, each comparable has one fireplace and a wood deck, and two comparables each have a garage with either 408 or 500 square feet of building area. The comparables have improvement assessments that range from \$78,742 to \$96,464 or from \$46.93 to \$52.89 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 six suggested equity comparables for the Board's consideration, including the parties' common comparable. The Board gives less weight to the appellant's comparables #1, #2 and #3 as well as board of review comparables #1 and #2 which differ from the subject in dwelling size or have one-story designs, unlike the subject's two-story design.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4 and board of review comparable #3 which are similar to the subject in design and dwelling size. However, the appellant's comparable #4 is older than the subject and lacks both a fireplace and a garage, which are features of the subject, suggesting upward adjustments would be necessary for

these differences to make it more equivalent to the subject. In addition, board of review comparable #3 lacks both a basement and central air conditioning, which are features of the subject, and has a smaller garage than the subject suggesting upward adjustments for these differences would be necessary to make it more equivalent to the subject. Nevertheless, these comparables have improvement assessments of \$91,251 and \$91,967 or \$49.38 and \$47.31 per square foot of living area, respectively. The subject's improvement assessment of \$111,306 or \$56.39 per square foot of living area falls above the improvement assessments of the two best comparables in the record, which appears to be logical considering the subject to the comparables in features and/or age. However, based on this record and after considering adjustments to the two best comparables for differences when compared to the subject, 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: 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

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