



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

APPELLANT: Dean Steiber
DOCKET NO.: 20-01328.001-R-1
PARCEL NO.: 16-18-102-002

The parties of record before the Property Tax Appeal Board are Dean Steiber, 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 **A Reduction** 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: \$175,171
IMPR.: \$124,662
TOTAL: \$299,833

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 brick exterior construction with 3,986 square feet of living area. The dwelling was constructed in 1969 and is approximately 51 years old. Features of the home include a 405 square foot partial basement, central air conditioning, two fireplaces, and a 736 square foot garage. The property has an approximately 60,112 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends assessment inequity with regard 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 property. The comparables are improved with 1.8-story or 2-story homes of brick exterior construction ranging in size from 3,712 to 4,419 square feet of living area. The dwellings range in age from 36 to 56 years old. Three homes each have a concrete slab foundation and one home has a 1,792 square

foot partial basement with 1,344 square feet of finished area. Each home has central air conditioning, one or three fireplaces, and a garage ranging in size from 460 to 962 square feet of building area. The comparables have improvement assessments ranging from \$70,739 to \$167,029 or from \$19.06 to \$37.80 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$124,662 or \$31.27 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 \$331,496. The subject property has an improvement assessment of \$156,325 or \$39.22 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 where comparable #2 is the same property as the appellant's comparable #1. Comparables #1 and #2 are located within the same assessment neighborhood code as the subject property and comparable #3 is located 12.63 miles from the subject property. The comparables are improved with 2-story homes of aluminum siding, brick, or brick and wood siding exterior construction ranging in size from 3,545 to 3,980 square feet of living area. The dwellings were built from 1964 to 1988. Two homes each have a 1,431 or 1,534 square foot full basement, one of which has 1,225 square feet of finished area, and one home has a 1,792 square foot partial basement with 1,344 square feet of finished area. Each home has central air conditioning, one or two fireplaces, and a garage ranging in size from 520 to 1,141 square feet of building area. Comparable #1 has an inground swimming pool. The comparables have improvement assessments ranging from \$127,814 to \$158,871 or from \$32.11 to \$40.34 per square foot of living area. Based on this evidence the board of review requested the subject's improvement assessment be sustained.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of six equity comparables, with one common comparable, for the Board's consideration. The Board gives less weight to the appellant's comparables #2, #3, and #4, which each have a concrete slab foundation compared to the subject's basement foundation. The Board gives less weight to the board of review's comparable #3, which is located more than 12 miles from the subject and is not within the same assessment neighborhood code as the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1/board of review's comparable #2 and the board of review's comparable #1, which are similar to the subject in dwelling size, age, location, and some features, although these comparables both

have much larger basements than the subject and differ from the subject in inground swimming pool amenity, garage size, and/or basement finish. These comparables have improvement assessments of \$127,814 and \$158,871 or \$32.11 and \$39.95 per square foot of living area, respectively. The subject's improvement assessment of \$156,325 or \$39.22 per square foot of living area is bracketed by the best comparables in this record; however, after considering appropriate adjustments to these comparables for differences from the subject, including basement size, inground swimming pool amenity, garage size, and basement finish, the subject's improvement assessment appears to be excessive. Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request is 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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