



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

APPELLANT: William Schorsch
DOCKET NO.: 20-01362.001-R-1 through 20-01362.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are William Schorsch, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-01362.001-R-1	16-09-203-002	67,652	0	\$67,652
20-01362.002-R-1	16-09-203-003	112,447	193,894	\$306,341

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 is composed of two parcels improved with a one-story dwelling of brick and wood siding exterior construction with 4,158 square feet of living area. The dwelling was constructed in in 1964 and has a reported effective construction date of 1975.¹ Features of the home include a 742 square foot finished lower level, central air conditioning, two fireplaces, and an attached garage with 480 square feet of building area. The property is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends 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 improved with one-story or two-story dwellings ranging in size from 3,851 to 4,325

¹ A copy of the subject's property record card submitted by the board of review disclosed the home was remodeled in 2008.

square feet of living area. The homes range in age from 43 to 54 years old. Three comparables have a full or partial basement with one having finished area and one comparable has a slab foundation. Each property has central air conditioning; 1, 2 or 4 fireplaces; and an attached garage ranging in size from 552 to 1,096 square feet of building area. The comparables are located from 2.29 to 2.88 miles from the subject property. These comparables have improvement assessments ranging from \$106,157 to \$126,460 or from \$26.44 to \$29.48 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$116,216.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total combined assessments for the subject property of \$373,993. The subject property has an improvement assessment of \$193,894 or \$46.63 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with one-story dwellings of brick or brick and wood siding exterior constructions ranging in size from 2,549 to 3,303 square feet of living area. The homes were built from 1957 to 1962 with comparables #1 and #2 having effective construction dates of 1967 and 1989, respectively. Comparables #1 through #3 have finished lower levels ranging in size from 960 to 1,440 square feet. Comparables #2, #3 and #5 have basements ranging in size from 645 to 1,740 square feet of building area with comparable #2 having a recreation room. Four comparables have central air conditioning. Each comparable has one or two fireplaces and an attached garage ranging in size from 504 to 667 square feet of building area. The comparables are located from approximately .19 to .55 of one mile from the subject property. The comparables have improvement assessments ranging from \$114,180 to \$175,684 or from \$41.87 to \$55.25 per square foot of living area.

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 nine comparables submitted by the parties to support their respective positions. The Board gives little weight to the comparables provided by the appellant due to the differences from the subject property in dwelling style and/or differences in location from the subject property. The comparables provided by the board of review are more similar to the subject in location and style than are the comparables provided by the appellant; however, the board of review comparables are significantly smaller than the subject in dwelling size. The board of review comparables have improvement assessments that range from \$114,180 to \$175,684 or from \$41.87 to \$55.25 per square foot of living area. The subject's improvement assessment of \$193,894 or \$46.63 per square foot of living area falls above the overall range, which is justified considering the property's larger dwelling size in relation to the board of

review comparables, but within the range established by the board of review comparables on a per square foot of living area basis. Based on 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 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

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