



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

APPELLANT: Terry C. & Carol A. Lyon
DOCKET NO.: 20-01440.001-R-1
PARCEL NO.: 16-08-213-015

The parties of record before the Property Tax Appeal Board are Terry C. & Carol A. Lyon, the appellants, 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: \$82,362
IMPR.: \$151,309
TOTAL: \$233,671

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 one-story dwelling of wood siding exterior construction with 2,560 square feet of living area. The dwelling was constructed in 1985 and is approximately 35 years old. Features of the home include a basement finished with a 716 square foot recreation room, central air conditioning, three fireplaces and a 528 square foot garage. The property has an approximately 15,000 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables with the same assessment neighborhood code as the subject. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 2,478 to 2,727 square feet of living area. The dwellings range in age from 33 to 36 years

old. Each comparable has an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 525 to 720 square feet of building area. The comparables have improvement assessments that range from \$131,379 to \$147,324 or from \$51.81 to \$56.67 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$137,920 or \$53.88 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 \$233,671. The subject property has an improvement assessment of \$151,309 or \$59.11 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on five comparables with the same assessment neighborhood code as the subject. Board of review comparables #3 and #5 are the same properties as the appellants' comparables #2 and #4, respectively. The comparables are improved with one-story dwellings of wood siding, brick or brick and wood siding exterior construction ranging in size from 2,478 to 2,596 square feet of living area. The dwellings were built from 1983 to 1987. The comparables each have a basement, two of which are finished with a recreation room with either 1,095 or 2,206 square feet of finished area. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 506 to 621 square feet of building area. The comparables have improvement assessments that range from \$131,379 to \$187,532 or from \$53.02 to \$72.24 per square foot of living area. The board of review asserted the county comparables are closer to the subject and show practical uniformity. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of seven suggested equity comparables for the Board's consideration, as two comparables are common to both parties. The Board finds all the comparables are similar to the subject in location, dwelling size, design and age. However, the Board finds all of the comparables have a fewer number of fireplaces when compared to the subject and five comparables have no basement recreation room, a feature of the subject. Additionally, two comparables each have a larger basement recreation room when compared to the subject. The seven comparables have improvement assessments that range from \$131,379 to \$187,532 or from \$51.81 to \$72.24 per square foot of living area. The subject's improvement assessment of \$151,309 or \$59.11 per square foot of living area falls within the range established by the comparables in the record. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellants 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:

October 18, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Terry C. & Carol A. Lyon, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085