



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

APPELLANT: Frank Leibow
DOCKET NO.: 20-01449.001-R-1
PARCEL NO.: 16-04-302-014

The parties of record before the Property Tax Appeal Board are Frank Leibow, 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: \$175,171
IMPR.: \$189,899
TOTAL: \$365,070

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 one-story dwelling of brick exterior construction with 5,819 square feet of living area. The dwelling was constructed in 1990 and is approximately 30 years old. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces, an attached garage with 968 square feet of building area and an 800 square foot inground swimming pool.¹ The property has a site with approximately 60,110 square feet of land area and is located in Lake Forest, West Deerfield 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 three suggested equity comparables located from 1.00 to 2.18 miles from the subject and within the same assessment

¹ The board of review's evidence disclosed the subject has an inground swimming pool which was unrefuted by the appellant.

neighborhood code as the subject. The comparables are improved with one-story dwellings of brick or wood siding exterior construction that range in size from 3,543 to 6,238 square feet of living area. The dwellings range in age from 32 to 63 years old. Each comparable has a partial or a full basement with one having finished area, central air conditioning, one or two fireplaces and an attached garage ranging in size from 675 to 1,092 square feet of building area. The comparables have improvement assessments that range from \$103,039 to \$185,658 or from \$29.08 to \$31.87 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$176,121.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$365,070. The subject property has an improvement assessment of \$189,899 or \$32.63 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted the subject's property record card and a grid analysis of three suggested equity comparables located from 1.00 to 2.07 miles from the subject and within the same assessment neighborhood as the subject property. The board of review comparable #3 is the same property as the appellant's comparable #3. The comparables are improved with one-story dwellings of brick exterior construction that range in size from 5,664 to 7,090 square feet of living area. The dwellings were built from 1987 to 1991. Each comparable has a partial basement with finished area, central air conditioning, one or four fireplaces, an attached garage ranging in size from 675 to 3,050 square feet of building area and an inground swimming pool. Comparable #1 also has a 195 square foot detached garage. The comparables have improvement assessments ranging from \$180,516 to \$236,103 from \$31.87 to \$33.64 per square foot of living area. The subject property had a 2015 permit for remodeling in the amount of \$250,000. 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 parties submitted five suggested comparables for the Board's consideration with one common comparable. The Board finds both parties' comparables have significant differences in age, size and/or features when compared to the subject. Nevertheless, the Board gives less weight to appellant's comparable #1 which is approximately 39% smaller in size and to appellant's comparable #2 which is 33 years older when compared to the subject.

The Board gives more weight to the board of review comparables which includes the parties' common comparable as they overall are more similar to the subject in size and age with each having an inground swimming pool. However, each comparable has a larger basement with finished area when compared to the subject suggesting downward adjustments to make them more equivalent to the subject. Nevertheless, these comparables have improvement assessments

that range from \$180,516 to \$236,103 from \$31.87 to \$33.64 per square foot of living area. The subject's improvement assessment of \$189,899 or \$32.63 per square foot of living area falls within the range of the best comparables in this record. Therefore, after considering the subject's recent remodeling and adjustments to the 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: 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

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