



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

APPELLANT: Philip Ryan
DOCKET NO.: 20-01672.001-C-1
PARCEL NO.: 08-21-418-033

The parties of record before the Property Tax Appeal Board are Philip Ryan, 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: \$7,011
IMPR.: \$182,974
TOTAL: \$189,985

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 three-story office building containing 9,000 square feet of finished office area. The property has a 3,180 square foot site and is located in Waukegan, Waukegan 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 equity comparables improved with two-story or three-story office buildings of brick construction that were built in 1950 or 1983. Each comparable has a basement. The comparables are located from with .2 of one mile from the subject property. The appellant described the comparables as ranging in size from 5,368 to 6,500 square feet of building area with improvement assessments that range from \$57,098 to \$105,337 or from \$10.14 to \$16.21 per square foot of building area.

The appellant provided copies of the property record cards for each of the comparable properties. The property record cards depict the comparables as having from 1,342 to 1,625 square feet of ground area, which would result in above grade building area ranging from 2,684 to 4,875 square feet of building area. Using this as the sizes for the appellant's comparables results in improvement assessments ranging from \$13.52 to \$30.59 per square foot of building area.

The appellant requested the subject's improvement assessment be reduced to \$124,950.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$189,985. The subject property has an improvement assessment of \$182,974 or \$20.33 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a table including a list of 73 improved parcels located in the subject's neighborhood and adjacent neighborhoods. The list included the three comparables submitted by the appellant and the subject property. The table included the parcel number, neighborhood code, gross building area, site square footage, land assessment, building assessment, total assessment, and total assessment/square foot of gross building area. These properties have total assessments ranging from \$2.48 to \$33.33 per square foot of gross building area. The subject property has a total assessment of \$21.11 per square foot of gross building area. The board of review was of the opinion the evidence supports 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 appellant provided information on three comparables that ranged in size from 5,368 to 6,500 square feet of gross building area. There was some discrepancy with respect to the size of the comparables as presented by the appellant and the descriptions on their respective property record cards, which tends to detract from weight that can be given the appellant's evidence. However, the table provided of review also described the appellant's comparables as having from 5,368 to 6,500 square feet of gross building area, however, this size appears to include the basement area as part of the comparables' gross building area. The appellant's evidence also did not give any description of style or features of the subject property or the comparables that would have allowed for a more meaningful comparative analysis. The Board finds, however, the appellant's comparables differed significantly from the subject in size, which detracts from the weight the Board can give this evidence.

The board of review submission also lacked any detailed description of the subject property or the comparables such as: age, construction type, story height, foundation, HVAC, and the like,

that would have assisted this Board in conducting a more meaningful comparative analysis. Nevertheless, using only those comparables that are relatively similar to the subject in gross building area, those that are within 1,000 square feet of the subject's gross building area, the improvement assessments range from \$6.64 to \$21.95 per square foot of gross building area. The subject property has an improvement assessment of \$20.33 per square foot of gross building area, which is within the range established by the comparables that are most similar to the subject building in size. Based on this limited record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed. The Board finds the assessment of the subject property as established by the board of review is correct 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:

November 22, 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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