



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

APPELLANT: Joy Dreimann  
DOCKET NO.: 20-01997.001-R-1  
PARCEL NO.: 16-03-402-019

The parties of record before the Property Tax Appeal Board are Joy Dreimann, 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:** \$174,285  
**IMPR.:** \$399,835  
**TOTAL:** \$574,120

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 part 1-story and a part 2-story dwelling of brick construction with 7,522 square feet of living area.<sup>1</sup> The dwelling was constructed in 1979 and is approximately 41 years old. Features of the home include a full basement that is finished with a 5,450 square foot recreation room, central air conditioning, three fireplaces and a 912 square foot garage. The property also has an 800 square foot inground swimming pool and a 168 square foot pool house. The property has an approximately 55,730 square foot site and is located in Lake Forest, Moraine Township, Lake County.

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<sup>1</sup> The Board finds the best description of the subject property is found in the subject's property record card provided by the board of review disclosing the subject dwelling has a part 1-story and part 2-story design and a basement finished with a 5,450 square foot recreation room. The property record card also revealed the subject property has an 800 square foot inground swimming pool and a 168 square foot pool house, which were not reported by the appellant.

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 four equity comparables with the same assessment neighborhood code as the subject. The comparables are improved with 1-story dwellings of brick or wood siding exterior construction ranging in size from 4,375 to 8,612 square feet of living area. The dwellings range in age from 34 to 45 years old. The comparables each have a full basement, one of which is a walk-out design and one of which has 1,955 square feet of finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 726 to 1,596 square feet of building area. The comparables have improvement assessments that range from \$77,809 to \$455,286 or from \$16.70 to \$52.87 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$362,240 or \$48.16 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 \$574,120. The subject property has an improvement assessment of \$399,835 or \$53.16 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 #1 and #4 are the same properties as the appellant's comparables #4 and #3, respectively. The comparables are improved with 1-story or 2.5-story dwellings of brick or brick and wood siding exterior construction ranging in size from 3,390 to 8,612 square feet of living area. The dwellings were built from 1977 to 1986 with comparable #5 having a reported effective age of 1980. The comparables each have a full basement, four of which are finished with a recreation room ranging in size from 1,285 to 3,000 square feet of finished area.<sup>2</sup> Each comparable has central air conditioning, one to four fireplaces and a garage ranging in size from 792 to 1,596 square feet of building area. The comparables have improvement assessments that range from \$171,527 to \$534,422 or from \$50.60 to \$66.45 per square foot of living area. 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 record contains a total of seven suggested equity comparables for the Board's consideration, as two comparables were common to both parties. The Board finds none of the comparables are truly similar to the subject due to differences in dwelling size, design and/or features. The Board

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<sup>2</sup> The board of review reported its comparable #1/appellant's comparable #4 has a 3,000 square foot basement recreation room, which was not refuted by the appellant.

has given less weight to the appellant's comparable #1 as it appears to be an outlier due to its improvement assessment of \$16.70 per square foot of living area which is considerably less than the other comparables in the record that have improvement assessments that range from \$46.26 to \$66.45 per square foot of living area. The Board has given reduced weight to board of review comparable #3 due to its significantly smaller dwelling size when compared to the subject and board of review comparable #5 due to its dissimilar 2.5-story design when compared to the subject dwelling's primarily 1-story design.

The Board finds the best evidence of assessment equity to be parties' remaining comparables, including the two common comparables. These four comparables have varying degrees of similarity when compared to the subject. The Board finds all of the comparables are inferior to the subject in that four comparables have considerably smaller dwelling sizes and each comparable has significantly less basement finished area, if any, when compared to the subject. Furthermore, none of the comparables have an inground swimming pool and a bath house, both features of the subject. Nevertheless, these four comparables have improvement assessments that range from \$202,387 to \$455,286 or from \$46.26 to \$53.05 per square foot of living area. The subject's improvement assessment of \$399,835 or \$53.16 per square foot of living area falls within the range established by the best comparables in the record in terms of overall improvement assessment but slightly above the range on a square foot basis, which appears to be logical given its superior features. Based on this record and after considering adjustments to the 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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