



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

APPELLANT: Keith & Julie Jacobs
DOCKET NO.: 20-02072.001-R-2 through 20-02072.003-R-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Keith & Julie Jacobs, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-02072.001-R-2	16-24-305-003	26,945	0	\$26,945
20-02072.002-R-2	16-24-305-004	98,614	801,804	\$900,418
20-02072.003-R-2	16-24-305-005	23,978	0	\$23,978

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 three parcels, one of which is improved with a 2-story dwelling of brick and stucco exterior construction¹ with 11,546 square feet of living area. The dwelling was constructed in 2005 and is approximately 15 years old. Features of the home include a full basement with a 3,210-square foot recreation room, central air conditioning, five fireplaces, an attached garage containing 1,665 square feet of building area, and an inground swimming pool. The property has a site measuring approximately 12,200 square feet and is located in Highland Park, Moraine Township, Lake County.

¹ Some descriptive information was drawn from the subject's property record card submitted by the board of review and not refuted by the appellants.

The appellants contend assessment inequity with respect to the improvement as the basis of their appeal. The appellants are not challenging the land assessments of the three parcels. In support of their argument, the appellants submitted a grid containing information on four equity comparables located in the same assessment neighborhood code as is assigned to the subject property. The comparables consist of 2-story, 2.5-story, and 3-story homes of brick or wood siding exterior construction that range in size from 9,557 to 10,598 square feet of living area. The homes range in age from 73 to 99 years old. Each comparable features a full basement, one with a 3,067-square foot recreation room. Each comparable also has central air conditioning and three to six fireplaces. Three comparables each have an attached garage ranging in size from 720 to 874 square feet of building area. The comparables have improvement assessments that range from \$508,856 to \$589,546 or from \$50.17 to \$61.69 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$701,805.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total improvement assessment for the subject of \$900,418. The subject property has an improvement assessment of \$801,804 or \$69.44 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as is assigned to the subject property. The comparables consist of 2-story or 3-story dwellings with wood siding, brick, or stucco exteriors ranging in size from 8,256 to 12,002 square feet of living area. The homes were built from 1903 to 2009 and have effective ages ranging from 1993 to 2009. Each home features a full basement with recreation room, central air conditioning, two to five fireplaces, an attached garage ranging in size from 656 to 1,440 square feet of building area, and an inground swimming pool. The comparables have improvement assessments that range from \$594,432 to \$950,843 or from \$69.64 to \$82.97 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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). The Board finds that the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellants' comparables which are considerably older in age relative to the subject dwelling ranging in ages from 73 to 99 years old, compared to the subject dwelling which was built 15 years ago. Moreover, each of the appellants' comparables lacks an inground swimming pool, which is an amenity of the subject property; three comparables lack finished basement area, dissimilar to the subject's 3,210-square foot recreation room; and appellants' comparable #1 lacks a garage feature unlike the subject property which features a 1,665-square foot garage.

The Board finds the comparables submitted by the board of review are more similar to the subject dwelling in actual age and/or effective age, finished basement area, and an inground swimming pool amenity, as well as being similar to the subject in location, design, and some features. However, board of review comparables #2 and #3 are smaller in dwelling size relative to the subject, suggesting that upward adjustment are appropriate to these comparables in order to make them more equivalent to the subject. The most similar comparables in this record have improvement assessments that range from \$594,432 to \$950,843 or from \$69.64 to \$82.97 per square foot of living area. The subject's improvement assessment of \$801,804 or \$69.44 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis. Based on this record, and after making appropriate adjustments to the best comparables for differences from the subject such as dwelling size, the Board finds that the subject property is equitably assessed and, therefore, no reduction in the subject's improvement assessment is warranted.

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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