



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

APPELLANT: James Froy
DOCKET NO.: 20-02121.001-R-1 through 20-02121.004-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are James Froy, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-02121.001-R-1	16-14-402-011	8,302	0	\$8,302
20-02121.002-R-1	16-14-402-012	71,726	156,706	\$228,432
20-02121.003-R-1	16-14-402-013	4,355	0	\$4,355
20-02121.004-R-1	16-14-402-014	8,631	0	\$8,631

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 is composed of four contiguous parcels improved with a two-story dwelling of wood siding exterior construction containing 3,888 square feet of living area. The dwelling was built 1955, with a reported effective construction date of 1966, and has a chronological age of 65 years old. Features of the home include a full basement with a 2,049 square foot recreation room,¹ central air conditioning, one fireplace and an attached garage with 520 square feet of

¹ A copy of the subject's property record card was submitted by the board of review reporting a recreation room of 2,049 square feet. Although the appellant did not report the subject as having finished basement area, the appellant did not refute or counter the board of review description of the subject home during the time to submit rebuttal evidence.

building area. The property has a combined land area of approximately 19,020 square feet and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal; the land assessment is not being contested. In support of this argument the appellant submitted information on four equity comparables improved with 1.75-story, 2.5-story or 3-story dwellings of wood siding or stucco exterior construction that range in size from 3,632 to 4,248 square feet of living area. The comparables range in age from 96 to 110 years old. Each comparable has a full basement with three having finished area, central air conditioning and from 1 to 4 fireplaces. Three comparables have either an attached or detached garage ranging in size from 480 to 506 square feet of building area. These properties are located from approximately .06 to .57 of one mile from the subject property. These comparables have improvement assessments ranging from \$127,826 to \$143,336 or from \$33.21 to \$35.19 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$132,289.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total combined assessment for the subject property of \$249,720. The subject property has an improvement assessment of \$156,706 or \$40.31 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with 1.5-story, 1.75-story or 2-story dwellings of wood siding, brick and wood siding, or stone and wood siding exterior construction. The homes were built from 1951 to 1965 but have effective years built from 1969 to 1995. Each comparable has a full basement, one being a walk-out, with a recreation room ranging in size from 598 to 2,418 square feet. Each comparable also has central air conditioning, 1 or 3 fireplaces, and an attached garage ranging in size from 399 to 726 square feet of building area. Comparables #2, #3 and #5 each have an in-ground swimming pool. The comparables are located from approximately .05 to .39 of one mile from the subject property. The comparables have improvement assessments ranging from \$130,094 to \$252,701 or from \$33.46 to \$55.26 per square foot of living area.

Conclusion of Law

The appellant 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 nine comparables to support their respective positions. The Board gives little weight to the appellant's comparables as these properties are improved with dwellings that are from 31 to 45 years older than the subject dwelling. The comparables provided by the board of review are more similar to the subject dwelling in age than are the appellant's comparables, nevertheless, board of review comparables #2 and #3 are given less weight due to differences from the subject in dwelling size as these homes are approximately 18% larger and 15% smaller

than the subject dwelling, respectively. The remaining comparables provided by the board of review, #1, #4 and #5, are given most weight. Each of these comparables has less finished basement area than the subject dwelling suggesting upward adjustments to the comparables would be appropriate for this amenity. Board of review comparable #4 has two additional fireplaces and an inground swimming pool, features the subject does not have, suggesting this comparable would require downward adjustments for these features. Board of review comparable #5 also has an inground swimming pool, suggesting this comparable would require a downward adjustment for this amenity. These three comparables have improvement assessments that range from \$130,094 to \$204,428 or from \$33.46 to \$55.26 per square foot of living area. The subject's improvement assessment of \$156,706 or \$40.31 per square foot of living area falls within the range established by the best comparables in this record and is well supported after considering the suggested adjustments for differences from the subject dwelling. Based on this record 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:

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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