



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

APPELLANT: Hal Brown
DOCKET NO.: 20-02487.001-R-1
PARCEL NO.: 15-36-301-008

The parties of record before the Property Tax Appeal Board are Hal Brown, 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: \$120,563
IMPR.: \$154,478
TOTAL: \$275,041

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 1-story dwelling of wood siding exterior construction with 4,190 square feet of living area. The dwelling was constructed in 1971 but has a 1974 effective age. Features of the home include a crawl-space foundation, central air conditioning, a fireplace, an attached 1,013 square foot garage and a 504 square foot pole building. The property has an approximately 104,490 square foot site and is located in Riverwoods, Vernon Township, Lake County.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted assessment information on four comparable properties that are located from .31 of a mile to 2.37 miles from the subject. The comparables are improved with 1-story dwellings of brick or wood siding exterior construction ranging in size from 3,373 to 4,236 square feet of living area. The dwellings were

built from 1953 to 1982. Two comparables have partial basements, that have finished area, and two comparables have slab foundations. The comparables have central air conditioning, from one to three fireplaces, and an attached or detached garage ranging in size from 572 to 910 square feet of building area. One comparable has an additional detached garage. The comparables have improvement assessments ranging from \$110,463 to \$142,369 or from \$29.49 to \$33.61 per square foot of living area.

Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$275,041. The subject property has an improvement assessment of \$154,478 or \$36.87 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted assessment information on five comparable properties that are located from .29 of a mile to 2.20 miles from the subject. The comparables are improved with 1-story dwellings of brick or wood siding exterior construction ranging in size from 3,820 to 4,340 square feet of living area. The dwellings were built from 1958 to 1979, with homes built in 1964 and 1966 having 1973 and 1976 effective ages. Four comparables have full or partial basements, two of which have finished area, and one comparable has a slab foundation. Four comparables have central air conditioning, each comparable has two or three fireplaces, and each comparable has an attached or detached garage ranging in size from 550 to 830 square feet of building area. One comparable has a swimming pool and one comparable has a metal utility shed. The comparables have improvement assessments ranging from \$140,062 to \$180,528 or from \$35.66 to \$44.75 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 with respect to the subject's improvement 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 a total of nine comparable properties for the Board's consideration, none of which are particularly similar to the subject. Nevertheless, the Board gives less weight to the appellant's comparables #1 and #3, as well as the board of review's comparables #1, #2, #3 and #4, due to their location over 2 miles from the subject, their swimming pool feature and/or their basement foundation when compared to the subject. The Board finds the parties' remaining comparables have varying degrees of similarity to the subject. However, the appellant's best

comparables have older dwellings, smaller garages and lack an additional pole building, unlike the subject. The board of review's best comparable has a smaller dwelling and garage, when compared to the subject. Nevertheless, the best comparables have improvement assessments ranging from \$119,531 to \$147,969 or from \$31.54 to \$38.74 per square foot of living area. The subject's improvement assessment of \$154,478 or \$36.87 per square foot of living area falls above the range established by the best comparables in the record on a total improvement assessment basis but within the range on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's higher total improvement assessment is supported. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's assessment is not 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:

December 20, 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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