



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

APPELLANT: Patrick Carroll  
DOCKET NO.: 20-02494.001-R-1  
PARCEL NO.: 15-01-203-006

The parties of record before the Property Tax Appeal Board are Patrick Carroll, 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:** \$62,322  
**IMPR.:** \$168,880  
**TOTAL:** \$231,202

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 one-story and part two-story dwelling<sup>1</sup> of wood siding exterior construction with 2,672 square feet of living area. The dwelling was constructed in 2005 and is approximately 15 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 441 square foot garage. The property has an approximately 7,410 square foot site and is located in Lake Forest, Vernon Township, Lake County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject. The

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<sup>1</sup> The Board finds the best description of the subject dwelling was reported in the subject's property record submitted by the board of review which contains a sketch of the subject improvement.

comparables are improved with two-story dwellings of wood siding exterior construction with either 2,658 or 2,672 square feet of living area and are either 15 or 16 years old. Each comparable has an unfinished basement, central air conditioning, one fireplace and a 441 square foot garage. The comparables have improvement assessments that range from \$159,156 to \$161,991 or from \$59.88 to \$60.63 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$160,787 or \$60.17 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 \$231,202. The subject has an improvement assessment of \$168,880 or \$63.20 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 located in the same assessment neighborhood code as the subject property. The comparables are described as improved with one-story dwellings<sup>2</sup> of wood siding exterior construction with either 2,643 or 2,672 square feet of living area and were built in 2004 or 2005. Each comparable has a basement, two with finished area, central air conditioning, one fireplace and a 441 square foot garage. The comparables have improvement assessments that range from \$168,711 to \$189,209 or from \$63.83 to \$71.59 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 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 equity comparables for the Board's consideration. The Board finds these comparables are similar to the subject in location, age, design, dwelling size and other features, except only two of the parties' comparables has a finished basement like the subject. The comparables have improvement assessments that range from \$159,156 to \$189,209 or from \$59.88 to \$71.59 per square foot of living area. Board of review comparables #1 and #3, the two comparables with finished basements like the subject, have improvement assessments of \$173,163 and \$189,209 or \$64.81 and \$71.59 per square foot of living area, respectively. The subject's improvement assessment of \$168,880 or \$63.20 per square foot of living area falls within the range established by the comparables in this record and below the two comparables that have finished basement area like the subject. After considering appropriate adjustments to the comparables for differences from 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.

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<sup>2</sup> The board of review comparables have ground floor area of ranging from 511 to 2,615 square feet with above ground area of 2,643 or 2,672 square feet, suggesting these are part two story dwellings.

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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