



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

APPELLANT: Robert and Cecile Levy  
DOCKET NO.: 20-02701.001-R-1  
PARCEL NO.: 15-13-304-003

The parties of record before the Property Tax Appeal Board are Robert and Cecile Levy, 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 ***a reduction*** 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:** \$65,996  
**IMPR.:** \$161,614  
**TOTAL:** \$227,610

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 is improved with a two-story dwelling of wood siding and brick construction containing 4,253 square feet of living area. The dwelling was built in 1969 but has an effective construction date of 1984 and a chronological age of 51 years old. Features of the home include an unfinished full basement, central air conditioning, and an attached garage with 779 square feet of building area. The property has a site with approximately 20,040 square feet of land area and is located in Lincolnshire, Vernon Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables improved with two-story dwellings of brick or wood siding exterior construction that range in size from 4,340 to 4,664 square feet of living area. The dwellings range in age from 42 to 53 years old. Each home has a full unfinished basement, central air conditioning, one

fireplace and an attached garage ranging in size from 528 to 803 square feet of building area. The comparables are located from .57 to 1.02 miles from the subject property. The comparables have improvement assessments ranging from \$145,897 to \$177,423 or from \$33.61 to \$38.36 foot of living area. The appellants requested the subject's improvement assessment be reduced to \$155,553.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$237,539. The subject property has an improvement assessment of \$171,543 or \$40.33 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 with board of review comparable #2 being the same property as appellant's comparable #4. The comparables are improved with two-story dwellings of wood siding, brick or dryvit and brick exterior construction that range in size from 4,291 to 4,721 square feet of living area. The homes were built from 1956 to 1978 and have effective construction dates ranging from 1979 to 2000. One comparable has a crawl space foundation and four comparables have full basements with one being finished with a recreation room. Each comparable has central air conditioning, one or two fireplaces and an attached garage ranging in size from 480 to 823 square feet of building area. Comparable #3 has an in-ground swimming pool. The comparables have improvement assessments ranging from \$169,319 to \$210,284 or from \$38.36 to \$44.54 per square foot of living area.

### **Conclusion of Law**

The appellants 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). 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on eight equity comparables to support their respective positions with one comparable being common to the parties. The Board gives less weight to board of review comparable #1 due to its newer effective age in relation to the subject dwelling and the fact this property has a crawl space foundation whereas the subject has a full unfinished basement. The Board gives less weight to board of review comparable #3 as this property has an in-ground swimming pool, a feature the subject property does not have. The Board gives less weight to board of review comparable #4 as this property has finished basement area and two fireplaces, unlike the subject property. The remaining comparables submitted by the parties are relatively similar to the subject in age, size and features with the exception each comparable has one fireplace while the subject dwelling has no fireplace, suggesting each comparable would require a downward adjustment. These comparables have improvement assessments that range from \$145,897 to \$177,423 or from \$33.61 to \$38.99 per square foot of living area. The subject's improvement assessment of \$171,543 or \$40.33 per square foot of living area falls above the range established by the best comparables in this record on a square foot basis. Based

on this record and considering the necessary adjustments, the Board finds a reduction in the subject's assessment is 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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