



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

APPELLANT: John Fox  
DOCKET NO.: 20-02733.001-R-1  
PARCEL NO.: 15-25-106-010

The parties of record before the Property Tax Appeal Board are John Fox, 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 ***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:** \$59,601  
**IMPR.:** \$144,762  
**TOTAL:** \$204,363

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 2-story dwelling of wood siding exterior construction with 3,067 square feet of living area. The dwelling was constructed in 1984 and is approximately 36 years old. The home features a full unfinished basement, central air conditioning, a fireplace, and an attached garage with 567 square feet of building area. The property is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement 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 property. The comparables consist of 2-story dwellings of brick exterior construction ranging in size from 2,842 to 3,230 square feet of living area. The comparables range in age from 45 to 48 years old. The comparables each feature a full basement, one with finished area. Each comparable also

features central air conditioning, one or two fireplaces, and a garage with 529 square feet of building area. The comparables have improvement assessments that range from \$128,853 to \$156,712 or from \$45.34 to \$49.25 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$144,762 or \$47.20 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 \$212,951. The subject property has an improvement assessment of \$153,350 or \$50.00 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same assessment neighborhood code as the subject property. The comparables consist of 1.5-story and 2-story dwellings of brick or wood siding and brick exterior construction that range in size from 2,928 to 3,089 square feet of living area. The homes were built from 1976 to 1984. Each comparable has a partially finished basement, central air conditioning, a fireplace, and a garage ranging in size from 552 to 720 square feet of building area. The comparables have improvement assessments that range from \$173,822 to \$180,953 or from \$56.27 to \$61.80 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 taxpayer 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of seven equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave reduced weight to appellant's comparable #3 along with board of review comparables as each of these dwellings has a partially finished basement, unlike the subject's unfinished basement. Moreover, board of review comparable #1 is a dissimilar 1.5-story design relative to the subject's 2-story dwelling. The Board finds appellant's comparables #1, #2, and #4 to be most similar to the subject in design and having unfinished basements, as well as being similar in location, age, dwelling size, and features. These most similar comparables have improvement assessments ranging from \$128,853 to \$151,825 or from \$45.34 to \$49.25 per square foot of living area. The subject's improvement assessment of \$153,350 or \$50.00 per square foot of living area is above the range established by the most similar comparables in this record both in terms of overall improvement assessment and on a per square foot basis. The Board finds that, based on this record, the subject dwelling is inequitably assessed and a reduction in the subject's improvement assessment commensurate with appellant's request 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:

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

John Fox, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld and Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085