



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

APPELLANT: Robert Crawford
DOCKET NO.: 20-02875.001-R-3 through 20-02875.002-R-3
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Robert Crawford, 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
20-02875.001-R-3	12-34-103-005	260,230	899,463	\$1,159,693
20-02875.002-R-3	12-34-103-008	62,625	0	\$62,625

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 two parcels improved with a 2-story dwelling of brick exterior construction with 4,862 square feet of living area. The dwelling was constructed in 2019 and is approximately one year old. Features of the home include a basement with finished area, central air conditioning, three fireplaces, a 1,032 square foot attached garage, an inground swimming pool, and a hot tub.¹ The property has combined 40,863 square foot site² and is located in Lake Forest, Shields Township, Lake County.

¹ Additional details regarding the subject property not reported by the appellant are found in the subject's property record cards presented by the board of review.

² The parties differ regarding the subject's lot size. The Board finds the best evidence of lot size is found in the subject's property record cards presented by the board of review, which were not refuted by the appellant in written rebuttal.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables. The comparables are located from 0.35 of a mile to 1.06 miles from the subject property. The comparables are improved with 1.75-story or 2-story homes of brick exterior construction ranging in size from 5,176 to 5,645 square feet of living area. The dwellings range in age from 7 to 14 years old. Each home has a basement, central air conditioning, and one to seven fireplaces. The appellant reported that comparables #1 and #3 each have a garage with 682 to 800 square feet of building area. The comparables have improvement assessments ranging from \$594,473 to \$756,397 or from \$107.99 to \$133.99 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$596,810 or \$122.75 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for both PINs disclosing the total assessment for the subject of \$1,222,318. The subject property has an improvement assessment of \$899,463 or \$185.00 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables. The comparables are located from 0.60 to 0.83 of a mile from the subject. The comparables are improved with 1.75-story or 2-story homes of brick, stone, or stone and stucco exterior construction ranging in size from 4,623 to 7,052 square feet of living area. The dwellings were built from 2005 to 2019. Each home has a basement with finished area, central air conditioning, three to seven fireplaces, and an attached garage ranging in size from 726 to 1,600 square feet of building area. Comparable #1 has an inground swimming pool and a hot tub; comparables #2 and #4 each have an additional detached garage with 625 or 902 square feet of building area; and comparable #4 has a fully finished attic. The comparables have improvement assessments ranging from \$801,082 to \$977,763 or from \$138.65 to \$173.28 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's improvement assessment.

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 record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparables #1 and #4, due to substantial differences from the subject in dwelling size, age, basement finish, attic finish, and/or garage amenity.

The Board finds the best evidence of assessment equity to be the board of review's comparables #2 and #3, which are more similar to the subject in dwelling size, age, location, and most

features, however, neither of these comparables has an inground swimming pool and hot tub like the subject suggesting upward adjustments to these comparables would be needed to make them more similar to the subject. These comparables have improvement assessments of \$801,082 and \$850,236 or \$173.28 and \$156.06 per square foot of living area, respectively. The subject's improvement assessment of \$899,463 or \$185.00 per square foot of living area falls above the best comparables in this record, but appears to be supported given the subject's inground swimming pool and hot tub. Based on this record, after making appropriate adjustments to the best comparables for differences from the subject, such as dwelling size, garage size, and inground swimming pool and hot tub amenities, 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 improvement 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: 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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