



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

APPELLANT: Robert Damesek  
DOCKET NO.: 20-02896.001-R-1  
PARCEL NO.: 12-28-314-016

The parties of record before the Property Tax Appeal Board are Robert Damesek, 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:** \$62,367  
**IMPR.:** \$132,929  
**TOTAL:** \$195,296

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 is improved with two-story dwelling of wood siding exterior construction containing 2,084 square feet of living area. The dwelling was built in 1900 and is approximately 120 years old. The home has an effective construction date of 1944. Features of the property include an unfinished full basement and a detached garage with 440 square feet of building area. The property has a site with approximately 6,120 square feet of land area and is located in Lake Forest, Shields 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 improved with 1.8-story or 2-story dwellings of brick, wood siding, or stucco exterior construction that range in size from 2,202 to 2,584 square feet of living area. The homes range in age from 91 to 108 years old. Each property has a partial or full basement with three

having finished area, three comparables have central air conditioning, two comparables each have one fireplace, and each comparable has a detached garage ranging in size from 361 to 528 square feet of building area. These properties are located from .18 to 1.03 miles from the subject property. The comparables have improvement assessments ranging from \$98,051 to \$143,474 or from \$37.95 to \$56.49 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$102,532.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$195,296. The subject property has an improvement assessment of \$132,929 or \$63.79 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 improved with 1.75-story or 2-story dwellings of wood siding or wood siding and brick exterior construction that range in size from 2,016 to 2,229 square feet of living area. The homes were built from 1900 to 1924 with effective construction dates from 1920 to 1944. Each comparable has a basement with four having finished area and each property has central air conditioning. Four comparables have one, three or four fireplaces and three comparables have a detached garage ranging in size from 552 to 660 square feet of building area. The comparables are located from .12 to 1.09 miles from the subject property. The comparables have improvement assessments ranging from \$144,085 to \$333,942 or from \$69.27 to \$149.82 per square foot of living area.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on nine comparables to support their respective arguments. The Board gives less weight to appellant's comparables #1, #3 and #4 due to differences from the subject dwelling in size. The Board gives less weight to board of review comparable #1 as the assessment of this property is an outlier when contrasted with the improvement assessments of the other comparables. The Board gives most weight to appellant's comparable #2 and board of review comparables #2 through #5. These comparables are superior to the subject in features with four of the comparables having finished basement area, each property has central air conditioning, and four comparables have from 1 to 4 fireplaces, features the subject does not have, suggesting each comparable requires a downward adjustment to make them more equivalent to the subject property. These comparables have improvement assessments that range from \$115,475 to \$192,379 or from \$52.40 to \$91.26 per square foot of living area. The subject's improvement assessment of \$132,929 or \$63.79 per square foot of living area falls within the range established by the best comparables in this record and is below four of the best comparables. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed. The Board

finds the assessment of the subject property as established by the board of review is correct and a reduction in the subject's 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:

November 22, 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

Robert Damesek, 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