



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

APPELLANT: Robert Troxel
DOCKET NO.: 20-02900.001-R-1
PARCEL NO.: 12-28-316-004

The parties of record before the Property Tax Appeal Board are Robert Troxel, 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: \$92,543
IMPR.: \$57,069
TOTAL: \$149,612

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 a 1.5-story dwelling of wood siding exterior construction containing 1,119 square feet of living area. The dwelling was built in 1923 and is approximately 97 years old. Features of the property include an unfinished full basement, central air conditioning and a detached garage with 408 square feet of building area. The property has a 10,676 square foot site and is located in Lake Forest, Shields 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 improved with 1.5-story of 1.75-story dwellings of wood siding exterior construction that range in size from 1,081 to 1,512 square feet of living area. The homes range in age from 92 to 105 years old. Each comparable has a full basement with one having finished area, central air conditioning, and a detached garage ranging in size from 180 to 480 square feet

of building area. Two comparables each have one fireplace. These properties are located from approximately .17 to 1.11 miles from the subject property. The comparables have improvement assessments ranging from \$54,516 to \$72,051 or from \$47.01 to \$50.43 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$55,250.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$155,775. The subject property has an improvement assessment of \$63,232 or \$56.51 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on two equity comparables improved with a 1.5-story or 2-story dwellings of stucco or wood siding exterior construction with 1,286 and 1,248 square feet of living area that were built in 1900 and 1912, respectively. Comparable #1 has a slab foundation and comparable #2 has an unfinished full basement. Each comparable has central air conditioning and comparable #2 has a detached garage with 360 square feet of building area. The comparables are located from approximately .51 to 1.08 miles from the subject property. Comparable #1 has an improvement assessment of \$105,478 or \$82.02 per square foot of living area. Comparable #2 has an improvement assessment of \$68,671 or \$55.02 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #4 as well as board of review comparable #2 as these comparables are most similar to the subject in dwelling size and features. These comparables have improvement assessments that range from \$54,516 to \$68,671 or from \$49.95 to \$55.02 per square foot of living area. The subject's improvement assessment of \$63,232 or \$56.51 per square foot of living area falls above the range established by the best comparables in this record on a square foot basis. Less weight is given appellant's comparables #1 and #3 due to differences from the subject dwelling in size. Less weight is given board of review comparable #1 due to the differences from the subject in foundation and the lack of a garage. Additionally, the improvement assessment for comparable #1 appears to be an outlier when comparing its improvement assessment with the remaining comparables in the record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and 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:

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

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