



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

APPELLANT: Paul Bailey
DOCKET NO.: 20-02910.001-R-1
PARCEL NO.: 12-28-301-002

The parties of record before the Property Tax Appeal Board are Paul Bailey, 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: \$229,307
IMPR.: \$126,828
TOTAL: \$356,135

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 two-story dwelling of wood siding exterior construction with 3,252 square feet of living area. The dwelling was constructed in 1956 and is approximately 64 years old. Features of the home include central air conditioning, two fireplaces, a slab foundation, an attached 420 square foot garage, and a detached 1,909 square foot garage. The property has an approximately 40,080 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends assessment inequity with regard 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 neighborhood code as the subject property. The comparables consist of two-story dwellings of brick or stucco exterior construction ranging in size from 3,730 to 4,247 square feet of living area. The homes are 33 to 58 years old. Each dwelling has central

air conditioning, a basement with finished area, two or three fireplaces, and a garage ranging in size from 525 to 768 square feet of building area. The comparables have improvement assessments ranging from \$115,653 to \$174,451 or from \$31.00 to \$41.08 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$118,210 or \$36.35 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 \$402,876. The subject property has an improvement assessment of \$173,569 or \$53.37 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 located in the subject's neighborhood code. The comparables consist of two-story dwellings of brick or brick and wood siding exterior construction that were built in 1962 or 1970. The homes have 3,208 and 3,544 square feet of living area. Each dwelling has central air conditioning, one or two fireplaces, a basement with one having finished area, and a garage with 529 or 552 square feet of building area. Comparable #1 has an inground swimming pool and comparable #2 has a clay tennis court. The comparables have improvement assessments of \$184,294 and \$223,390 or \$57.45 and \$63.03 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 six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds that neither party submitted comparables that were particularly similar to the subject, nevertheless the Board has given reduced weight to appellant's comparable #3 due to its newer age when compared to the subject. The Board also gives reduced weight to the board of review comparables due to their inground swimming pool or tennis court which are features the subject lacks, and/or newer age when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, and #4 which are more similar to the subject in age and features. These comparables had improvement assessments that ranged from \$115,653 to \$160,042 or \$31.01 to \$40.00 per square foot of living area. The subject's improvement assessment of \$173,569 or \$53.37 per square foot of living area falls above the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences, the Board finds the appellant did demonstrate 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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