



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

APPELLANT: Richard & Elizabeth Hoffman
DOCKET NO.: 20-02915.001-R-1
PARCEL NO.: 12-27-301-005

The parties of record before the Property Tax Appeal Board are Richard & Elizabeth Hoffman, the appellants, 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: \$248,433
IMPR.: \$801,082
TOTAL: \$1,049,515

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 brick exterior construction with 4,623 square feet of living area. The dwelling was constructed in 2019. Features of the home include a basement with finished area,¹ central air conditioning, three fireplaces, an attached 1,600 square foot garage, and a detached 625 square foot garage. The property has a 41,030 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 three equity comparables located within the same neighborhood code as the subject property. The comparables consist of 1.75-story or 2-story dwellings of brick or stone exterior construction

¹ The subject's property record card provided by the board of review revealed the subject dwelling has a 2,840 square foot basement recreation room which was not reported by the appellant.

ranging in size from 5,448 to 5,932 square feet of living area. The homes are three to seven years old. Each dwelling has central air conditioning, one to six fireplaces, a basement, and a garage ranging in size from 484 to 936 square feet of building area. Comparable #2 has an inground swimming pool and a detached garage of unknown size. The comparables have improvement assessments ranging from \$756,397 to \$918,623 or from \$133.99 to \$156.06 per square foot of living area. Based on this evidence, the appellants requested a reduced improvement assessment of \$701,083 or \$151.65 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 \$1,049,515. The subject property has an improvement assessment of \$801,082 or \$173.28 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on one equity comparable located in the same neighborhood code as the subject. The comparable is a 2-story dwelling of brick exterior construction built in 2019 with 4,862 square feet of living area. The dwelling has central air conditioning, a basement with finished area, three fireplaces, a 1,032 square foot garage, and an inground swimming pool and hot tub. The comparable has an improvement assessment of \$899,463 or \$185.00 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 taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of four 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 appellants' comparables #1 and #2 due to their larger dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be appellants' comparable #3 and the board of review comparable, although the appellants' comparable has an unfinished basement suggesting an upward adjustment would be necessary to make it more similar to the subject and the board of review's comparable has an inground swimming pool suggesting a downward adjustment would be necessary to make it more similar to the subject. These comparables were more similar to the subject in dwelling size, age, and some features. These comparables had improvement assessments of \$850,236 and \$899,463 or \$156.06 and \$185.00 per square foot of living area. The subject's improvement assessment of \$801,082 or \$173.28 per square foot of living area falls below the best comparables in this record on an overall basis and is bracketed by the comparables on a per-square-foot basis. Based on this record and after considering adjustments to the best comparables for differences, the Board finds the appellants did not

demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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

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