



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

APPELLANT: Karl & Barbara Nagel  
DOCKET NO.: 20-02950.001-R-1  
PARCEL NO.: 12-33-101-003

The parties of record before the Property Tax Appeal Board are Karl & Barbara Nagel, 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:** \$147,541  
**IMPR.:** \$358,530  
**TOTAL:** \$506,071

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 1-story dwelling of brick exterior construction with 3,774 square feet of living area. The dwelling was constructed in 1911 and is approximately 109 years old. The dwelling has a reported effective age of 1930.<sup>1</sup> Features of the home include a partial basement, central air conditioning and a fireplace. The property has an approximately 21,270 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with 1-story or 1.5-story dwellings of brick exterior construction

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<sup>1</sup> According to the subject's property record card presented by the board of review, the subject dwelling was remodeled in 2010 and has an effective age of 1930, which was unrefuted by the appellants.

ranging in size from 3,161 to 4,296 square feet of living area. The comparables each have a full or partial basement, one of which has finished area. Each comparable has central air conditioning and either two or four fireplaces. The appellants reported that three comparables each have an attached or a detached garage, two of which have 480 or 600 square feet of building area. The comparables have improvement assessments ranging from \$266,920 to \$396,484 or from \$84.44 to \$92.29 per square foot of living area.

Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal before the Board the prior year under Docket No. 19-08756.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$496,781 based upon an agreement between the parties. Furthermore, the appellants reported in the appeal petition that the subject property is an owner occupied residence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$506,071. The subject property has an improvement assessment of \$358,530 or \$95.00 per square foot of living area. The board of review disclosed the first year of the general assessment period was 2019 and a township equalization factor of 1.0187 was applied in the 2020 tax year to all non-farm properties in Shields Township.

In support of its contention of the correct assessment the board of review submitted information on two equity comparables located within the same assessment neighborhood code as the subject property. Board of review comparable #1 is the same property as the appellants' comparable #4, which was previously described. Board of review comparable #2 is improved with a 2-story dwelling of wood siding exterior construction that was built in 1927 and has a reported effective age of 1941. The dwelling has a full basement finished with a recreation room, central air conditioning, two fireplaces and a garage containing 748 square feet of building area. The comparable has an improvement assessment of \$426,924 or \$96.96 per square foot of living area.

The board of review also presented a copy of the subject's property record card indicating the property received the general homestead and the homestead improvement exemptions for tax year 2020, suggesting the property is an owner occupied residence.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 Property Tax Appeal Board finds the subject property was the matter of an appeal before the Board for the 2019 tax year under Docket Number 19-08756.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision reducing the subject's assessment to \$496,781 based upon an agreement between the parties. The Property Tax Appeal Board finds that Lake County's quadrennial general assessment period began in the 2019 tax year and continues through the 2022 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

The Board finds this record disclosed the subject property is an owner-occupied residence and the 2019 and 2020 tax years are within the same general assessment period. The Board finds the record shows an equalization factor of 1.0187 for tax year 2020 was applied in Shields Township. The record contains no evidence showing the Board's 2019 decision was reversed or modified upon review and there was no evidence the subject property sold in an arm's-length transaction establishing a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code would result in a revised total assessment of \$506,071, which is equal to subject's final 2020 total assessment as established by the board of review.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains five equity comparables for the Board's consideration, as one comparable was common to the parties. The comparables have varying degrees of similarity when compared to the subject in dwelling size, design, age and/or features when compared to the subject. The comparables have improvement assessments that range from \$266,920 to \$426,924 or from \$82.17 to \$96.96 per square foot of living area. The subject property has an improvement assessment of \$358,530 or \$95.00 per square foot of living area, which falls within the range of the comparables in the record. Based on this record and after considering adjustments to the comparables for differences from the subject, 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.

For the foregoing reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

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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