



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

APPELLANT: Daniel Lawrence  
DOCKET NO.: 20-02967.001-R-1  
PARCEL NO.: 12-21-203-006

The parties of record before the Property Tax Appeal Board are Daniel Lawrence, 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:** \$139,576  
**IMPR.:** \$343,900  
**TOTAL:** \$483,476

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 3,620 square feet of living area. The dwelling was constructed in 2016 and is approximately 4 years old. Features of the home include a basement that is finished with a recreation room, central air conditioning, four fireplaces and a 640 square foot garage. The property has an approximately 13,150 square foot site and is located in Lake Bluff, 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 with the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of wood siding, or shingle wood and asphalt exterior construction ranging in size from 2,832 to 3,830 square feet of living area. The dwellings are 4

to 11 years old. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 672 square feet of building area. The comparables have improvement assessments that range from \$221,356 to \$320,460 or from \$77.88 to \$89.23 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$297,745 or \$82.25 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 \$519,676. The subject property has an improvement assessment of \$380,100 or \$105.00 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables with the same assessment neighborhood code as the subject. Board of review comparable #4 is the same property as the appellant's comparable #4. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 3,211 to 4,019 square feet of living area. The dwellings were built from 2013 to 2019. Each comparable has a full basement that is finished with a recreation room, three comparables have central air conditioning, each comparable has one or two fireplaces and a garage ranging in size from 510 to 685 square feet of building area. The comparables have improvement assessments that range from \$320,460 to \$376,430 or from \$83.67 to \$105.71 per square foot of living area.

The board of review indicated its course of action is to offer to reduce the subject's improvement assessment to \$95.53 per square foot of living area, reflecting the median of the best four comparables, considering grade<sup>1</sup> and basement finish, as well as gross 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 record contains a total of seven suggested equity comparables for the Board's consideration, as one comparable was common to both parties. The Board has given less weight to the appellant's comparables #2 and #3, as well as board of review comparables #1 and #2 due to differences from the subject in dwelling size and/or lack of a basement recreation room, a feature of the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables, which includes the common comparable. These three comparables are similar to the subject in dwelling size, design, age and some features. The comparables have improvement assessments that range from \$286,604 to \$376,430 or from \$77.88 to \$105.71 per square foot of living area.

---

<sup>1</sup> The board of review reported that the subject and each of its comparables have a quality grade of "78-Exc+."

The subject's improvement assessment of \$380,100 or \$105.00 per square foot of living area falls above the overall improvement assessment range of the best comparables in the record and at the higher end of the range on a per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Daniel Lawrence, 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