



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

APPELLANT: Peter Witmer
DOCKET NO.: 20-02970.001-R-1
PARCEL NO.: 12-32-307-019

The parties of record before the Property Tax Appeal Board are Peter Witmer, 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 **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: \$133,171
IMPR.: \$79,065
TOTAL: \$212,236

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 split-level dwelling of brick exterior construction with 1,757 square feet of above ground living area.¹ The dwelling was constructed in 1958 and is approximately 62 years old. Features of the home include a finished lower level, an unfinished partial basement, central air conditioning, two fireplaces and a 504 square foot garage. The property has an approximately 56,100 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 three equity comparables with the same assessment neighborhood code as the subject. The appellant reported

¹ The Board finds the best description of the subject dwelling is found in the subject's property record card presented by the board of review.

the comparables are improved with split-level dwellings of brick or wood siding exterior construction ranging in size from 2,023 to 2,406 square feet of above ground living area. The dwellings are 60 or 64 years old. The comparables each have a finished lower level, central air conditioning and one or two fireplaces. Comparable #2 has a 550 square foot garage. The comparables have improvement assessments that range from \$77,265 to \$88,337 or from \$32.11 to \$43.67 per square foot of above ground living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$69,577 or \$39.60 per square foot of above ground living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$212,236. The subject property has an improvement assessment of \$79,065 or \$45.00 per square foot of above ground living area. In support of its contention of the correct assessment, the board of review submitted information on five equity comparables with the same assessment neighborhood code as the subject. The comparables are improved with split-level dwellings of brick, wood siding, brick and wood siding exterior construction ranging in size from 1,652 to 1,905 square feet of above ground living area. The dwellings were built from 1955 to 1964. The comparables each have a finished lower level and a partial basement with one basement finished with a recreation room. Four comparables have central air conditioning. Each comparable has one or two fireplaces and a garage ranging in size from 484 to 588 square foot garage. Comparable #2 has an inground swimming pool. The comparables have improvement assessments that range from \$83,076 to \$109,417 or from \$44.76 to \$57.44 per square foot of above ground living area.

The board of review argued that the appellant's comparables are up to 37% larger than the subject. The board of review asserted that the county comparables are closer in gross living area, when compared to the subject and support practical uniformity.

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

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's three comparables due to their larger dwelling sizes when compared to the subject. The Board has given reduced weight to board of review comparable #2 as it has an inground swimming pool, not a feature of the subject. The Board has also given reduced weight to board of review comparable #5 as it appears to be an outlier due to its considerably higher improvement assessment in relation to all the other assessment comparables in the record.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #3 and #4, which are overall most similar to the subject in dwelling size, design and age. These comparables have improvement assessments that range from \$83,076 to \$86,917 or from \$44.76 to \$52.40 per square foot of above ground living area. The subject's improvement assessment of \$79,065 or \$45.00 per square foot of above ground living area falls below the range established by the best comparables in the record in terms of overall improvement assessment and within the range on a per square foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant 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:

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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