



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

APPELLANT: Brooke Lehman
DOCKET NO.: 20-02978.001-R-1
PARCEL NO.: 12-21-106-007

The parties of record before the Property Tax Appeal Board are Brooke Lehman, 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: \$122,222
IMPR.: \$209,690
TOTAL: \$331,912

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 1.5-story dwelling of brick and wood siding exterior construction with 3,226 square feet of living area. The dwelling was constructed in 1937 but has a 1950 effective age. Features of the home include a full basement, that has finished area, central air conditioning, 4 full and 1 half bathrooms, two fireplaces, a detached 336 square foot garage, and a 240 square foot carport. The property has an approximately 13,060 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 three comparable properties that are located from .21 to .48 of a mile from the subject. The comparables are improved with 1.5-story, 1.75-story or 2-story dwellings of wood siding or stucco exterior construction ranging in size from 2,660 to 3,784 square feet of living area. The dwellings were

built in 1925 or 1938. The comparables have full or partial basements, one of which has finished area, central air conditioning, from 3 full to 3 full and 2 half bathrooms, two fireplaces, and an attached or detached garage ranging in size from 180 to 552 square feet of building area. The comparables have improvement assessments ranging from \$162,329 to \$202,372 or from \$53.48 to \$61.03 per square foot of living area.

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

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$331,912. The subject property has an improvement assessment of \$209,690 or \$65.00 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three comparable properties that are located from .18 to .34 of a mile from the subject. The board of review's comparable #2 is the same property as the appellant's comparable #2. The comparables are improved with 1.5-story, 1.75-story or 2-story dwellings of wood siding exterior construction ranging in size from 2,840 to 3,204 square feet of living area. The dwellings were built from 1918 to 1941, with homes built in 1918 and 1938 having 1959 and 1961 effective ages. The comparables have full or partial basements, each of which have finished area, central air conditioning, from 2 full and 1 half bathrooms to 4 full and 1 half bathrooms, one or two fireplaces, and an attached or detached garage ranging in size from 336 to 440 square feet of building area. The comparables have improvement assessments ranging from \$167,989 to \$228,477 or from \$54.45 to \$71.31 per square foot of living area.

The board of review's submission included an offer to lower the subject's assessment to \$313,040, based on the parties' common comparable, which would lower the subject's improvement assessment to \$190,818 or \$59.15 per square foot of living area. However, the board of review's "Board of Review Notes on Appeal" was marked as if the board of review will not stipulate in this appeal.

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 parties submitted a total of five comparable properties for the Board's consideration, one of which was submitted by both parties. The Board finds only the parties' common comparable is a similar 1.5-story dwelling like the subject. Nevertheless, the Board gives less weight to the appellant's comparables #1 and #3, due to their significant difference in dwelling size when compared to the subject. The Board finds the parties' remaining comparables, which includes

the parties' common comparable, are similar to the subject in location, age, size and most features. The best comparables have improvement assessments ranging from \$167,989 to \$228,477 or from \$59.15 to \$71.31 per square foot of living area. The subject's improvement assessment of \$209,690 or \$65.00 per square foot of living area falls within the range established by the best comparables in the record. Furthermore, after considering adjustments to the parties' common comparable for differences when compared to the subject, such as its inferior exterior construction, bathroom count, living area, basement area and garage area, the Board finds the subject's improvement assessment is supported.

Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and 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

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: January 17, 2023



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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