



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

APPELLANT: John Hughes  
DOCKET NO.: 20-03055.001-R-1  
PARCEL NO.: 11-15-201-025

The parties of record before the Property Tax Appeal Board are John Hughes, 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:** \$69,347  
**IMPR.:** \$141,436  
**TOTAL:** \$210,783

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 2-story dwelling of wood siding exterior construction with 3,390 square feet of living area. The dwelling was constructed in 1977 but has a 1985 effective age. Features of the home include an unfinished full basement, central air conditioning, a fireplace and an attached 792 square foot garage. The property has an approximately 45,080 square foot site and is located in Libertyville, Libertyville 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 comparable properties that are located from .05 to .35 of a mile from the subject. The comparables are improved with 2-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 2,914 to 4,428 square feet of living area. The dwellings were built in 1976 or 1977. The comparables have unfinished full basements, central air conditioning and an

attached garage ranging in size from 462 to 834 square feet of building area. Three comparables each have one or two fireplaces. The comparables have improvement assessments ranging from \$115,539 to \$172,004 or from \$38.77 to \$39.65 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 \$210,783. The subject property has an improvement assessment of \$141,436 or \$41.72 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that are located from .07 to .53 of a mile from the subject. The comparables are improved with 2-story dwellings of wood siding or brick exterior construction ranging in size from 3,101 to 3,765 square feet of living area. The dwellings were built in 1976 or 1977 but have effective ages ranging from 1977 to 1991. The comparables have unfinished full or partial basements, central air conditioning, a fireplace, and an attached garage ranging in size from 528 to 930 square feet of building area. One comparable has a swimming pool. The comparables have improvement assessments ranging from \$132,147 to \$157,774 or from \$41.91 to \$42.82 per square foot of living area. 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 parties submitted a total of eight comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #3 and #4, as well as the board of review's comparables #1 and #3, due to their significant difference in dwelling size or their swimming pool feature when compared to the subject. The Board finds the parties' remaining comparables are similar to the subject in location, style, age and most features. However, each of the best comparables have a smaller dwelling when compared to the subject. Nevertheless, the best comparables have improvement assessments ranging from \$125,822 to \$136,268 or from \$39.03 to \$42.82 per square foot of living area. The subject's improvement assessment of \$141,436 or \$41.72 per square foot of living area falls above the range established by the best comparables in the record on a total improvement assessment basis but within the range on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their smaller dwelling size, the Board finds the subject's higher total improvement assessment is justified. 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: February 21, 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

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

APPELLANT

John Hughes, 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