



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

APPELLANT: James Froy
DOCKET NO.: 21-00461.001-R-1 through 21-00461.004-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are James Froy, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; and the Lake County Board of Review.¹

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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-00461.001-R-1	16-14-402-011	8,302	0	\$8,302
21-00461.002-R-1	16-14-402-012	71,726	156,706	\$228,432
21-00461.003-R-1	16-14-402-013	4,355	0	\$4,355
21-00461.004-R-1	16-14-402-014	8,631	0	\$8,631

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 2021 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 four contiguous parcels improved with a 2-story dwelling of wood siding exterior construction with 3,888 square feet of living area. The dwelling was constructed in 1955, is 66 years old and has a reported effective year built of 1966. Features of the home include a basement with finished area,² central air conditioning, one fireplace and a

¹ The parties agreed to forego the scheduled virtual hearing on this case and have the Board issue a decision based on the evidence in the record.

² The Board finds the best description of the subject's basement was found in the subject's property record card, submitted by the board of review, which reports 2,049 square feet of finished basement area that was not refuted by the appellant.

520 square foot garage. The property has a combined land area of approximately 19,020 square feet and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with 1.8-story, 2.5-story or 3-story dwellings of stucco or wood siding exterior construction that range in size from 3,632 to 4,248 square feet of living area. The homes range in age from 97 to 111 years old. Each comparable has a basement, three with finished area, central air conditioning and one to four fireplaces. Three comparables each have a garage ranging in size from 480 to 506 square feet of building area. The comparables have improvement assessments that range from \$127,826 to \$143,336 or from \$33.21 to \$35.19 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$132,289 or \$34.02 per square foot of living area.

The board of review submitted four "Board of Review Notes on Appeal" disclosing the total combined assessment for the subject of \$249,720. The subject has an improvement assessment of \$156,706 or \$40.31 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with 1.5-story, 2-story or 2.5-story dwellings that have a combination of brick, wood siding and stone exterior construction that range in size from 3,488 to 4,606 square feet of living area. The homes were built from 1925 to 1970 and have effective years built from 1957 to 1995. Each comparable has a basement with finished area, central air conditioning, one or three fireplaces and a garage ranging in size from 399 to 700 square feet of building area. Comparables #1 and #2 each have an inground swimming pool while comparable #1 also has a bath house. The comparables have improvement assessments that range from \$139,119 to \$252,701 or from \$39.89 to \$55.26 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant 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 nine equity comparables for the Board's consideration. The Board gives little weight to the appellant's comparables which have dwellings that are substantially older in age when compared to the subject. The Board gives less weight to board of review comparables #1 and #2 which have an inground swimming pool and/or bath house amenity unlike the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #3, #4 and #5 which are more similar to the subject in location, effective age, dwelling size and other features. These comparables have improvement assessments that range from \$139,119 to \$178,765 or from \$39.89 to \$43.05 per square foot of living area. The subject's improvement assessment of \$156,706 or \$40.31 per square foot of living area falls within the range established by the best comparables in this record. After considering appropriate adjustments to the best comparables for differences from 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

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