



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

APPELLANT: Francis Price  
DOCKET NO.: 21-00594.001-R-1  
PARCEL NO.: 09-13-403-025

The parties of record before the Property Tax Appeal Board are Francis Price, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & 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:** \$51,679  
**IMPR.:** \$124,975  
**TOTAL:** \$176,654

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 a one-story dwelling of wood siding exterior construction with 2,904 square feet of living area. The dwelling was constructed in 2001. Features of the home include a walkout basement with finished area, central air conditioning, a fireplace and a 784 square foot garage. The property has a 112,970 square foot site and is located in Wauconda, Wauconda 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 three comparables with the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 2,355 to 3,368 square feet of living area. The homes were built from 1995 to 2001. Each comparable has an unfinished walkout basement, central air conditioning, one to three

fireplaces and a garage ranging in size from 736 to 1,367 square feet of building area. The comparables have improvement assessments that range from \$95,127 to \$125,412 or from \$37.24 to \$40.39 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 \$176,654. The subject has an improvement assessment of \$124,975 or \$43.04 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. Comparables #1, #2 and #3 are duplicates of appellant's comparables #3, #1 and #2, respectively. Comparable #4 is improved with a two-story dwellings of wood siding and stone exterior construction with 2,018 square feet of living area. The home was built in 2015. The comparable has a walkout unfinished basement, central air conditioning, one fireplace and a 1,304 square foot garage. This comparable has an improvement assessment of \$124,096 or \$61.49 per square foot of living area. The board of review asserted the subject should have a higher price per square foot because it is a ranch style home with finished basement area in comparison to the comparables which are two-story homes with unfinished basements. 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 four equity comparables for the Board's consideration which included three common comparables. The Board gives less weight to the board of review comparable #4 due to its significantly smaller dwelling size and newer year built when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' three common comparables. These comparables are dissimilar two-story dwellings with significantly smaller unfinished basements when compared to the subject. Comparables #2 and #3 are 6 and 5 years older, respectively. The comparables have improvement assessments that range from \$95,127 to \$125,412 or from \$37.24 to \$40.39 per square foot of living area. The subject's improvement assessment of \$124,975 or \$43.04 per square foot of living area falls within the range established by the best comparables in this record on an overall basis but higher on a square foot basis. However, after considering adjustments to the comparables for differences from the subject in style, basement size, basement finish and age, 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.



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Chairman



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Member



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Member

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Member



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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: June 27, 2023



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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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