



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

APPELLANT: James Hugill
DOCKET NO.: 21-00616.001-R-1
PARCEL NO.: 12-21-119-012

The parties of record before the Property Tax Appeal Board are James Hugill, 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:

LAND: \$118,398
IMPR.: \$182,124
TOTAL: \$300,522

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 two-story dwelling of wood siding exterior construction with 3,121 square feet of living area. The dwelling was constructed in 1896 and is 125 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 480 square foot garage. The property has an approximately 12,400 square foot site and is located in Lake Bluff, Shields 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 two-story dwellings of brick, stucco, wood siding or shingle-

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.

wood/asphalt exterior construction that range in size from 2,847 to 3,465 square feet of living area. The homes range in age from 96 to 121 years old. Each comparable has a basement, with one having 176 square feet of finished area. The homes each have central air conditioning, one or three fireplaces and a garage ranging in size from 440 to 609 square feet of building area. The comparables have improvement assessments that range from \$135,046 to \$156,792 or from \$38.97 to \$53.36 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$144,424 or \$46.27 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$300,522. The subject has an improvement assessment of \$182,124 or \$58.35 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 two-story dwellings of stucco, wood siding or brick and wood siding exterior construction that range in size from 3,228 to 3,557 square feet of living area. The homes were built from 1882 to 1925 and have effective ages ranging from 1938 to 1959. Each comparable has a basement, with four having from 284 to 1,025 square feet of finished area. The homes each have central air conditioning, one or two fireplaces and a garage ranging in size from 460 to 713 square feet of building area. The comparables have improvement assessments that range from \$251,091 to \$341,024 or from \$70.59 to \$104.48 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 less weight to appellant comparable #2 along with board of review comparables #1, #2, #4 and #5 which have finished basements in contrast to the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be appellant comparables #1, #3 and #4 and board of review comparable #3 which are more similar to the subject in location, design, dwelling size and other features, although, board of review comparable #3 is reported to have an effective year built of 1940, substantially different than the subject's reported effective year built of 1896. These comparables have improvement assessments that range from \$135,046 to \$251,091 or from \$38.97 to \$70.59 per square foot of living area. The subject's improvement assessment of \$182,124 or \$58.35 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 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

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

APPELLANT

James Hugill, 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