



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

APPELLANT: Jerry Davies
DOCKET NO.: 21-00631.001-R-1
PARCEL NO.: 14-02-302-007

The parties of record before the Property Tax Appeal Board are Jerry Davies, 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: \$33,086
IMPR.: \$136,458
TOTAL: \$169,544

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 brick exterior construction with 3,035 square feet of living area. The dwelling was constructed in 1998 and is approximately 23 years old. Features of the home include a basement, central air conditioning, a fireplace and a 650 square foot garage. The property has an approximately 43,560 square foot site and is located in Hawthorn Woods, Ela 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 and from 0.05 of a mile to 1.64 miles from the subject property. The comparables are improved with two-

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.

story dwellings of brick or wood siding exterior construction that range in size from 2,676 to 3,568 square feet of living area. The homes range in age from 31 to 36 years old. Each comparable has a basement, central air conditioning and a garage ranging in size from 572 to 798 square feet of building area. Three comparables each have one or two fireplaces. The comparables have improvement assessments that range from \$103,451 to \$129,933 or from \$36.42 to \$38.66 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$114,040 or \$37.57 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 \$169,544. The subject has an improvement assessment of \$136,458 or \$44.96 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables located in the same assessment neighborhood code as the subject and from 0.07 of a mile to 2.04 miles from the subject property. The comparables are improved with two-story dwellings of frame, brick or frame with brick exterior construction that range in size from 2,658 to 3,234 square feet of living area. The homes were built from 1986 to 2000 with comparable #6 having an effective year built of 1994. Each comparable has a basement, central air conditioning and a garage ranging in size from 576 to 1,444 square feet of building area and five comparables have either one or two fireplaces. Comparable #6 has a wood frame building. The comparables have improvement assessments that range from \$122,119 to \$154,434 or from \$44.78 to \$47.75 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 ten equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #1 and #2 along with board of review comparables #2, #4, #5 and #6 which are located less proximate to the subject than other comparables in the record and/or have a substantially larger garage or wood frame building amenity.

The Board finds the best evidence of assessment equity to be appellant comparables #3 and #4 and board of review comparables #1 and #3 which are more similar to the subject in location, design and other features although each of these homes has a smaller dwelling size and is older in age when compared to the subject, suggesting upward adjustments are needed to make these best comparables more equivalent to the subject. These comparables have improvement assessments that range from \$103,451 to \$127,888 or from \$38.13 to \$45.61 per square foot of

living area. The subject's improvement assessment of \$136,458 or \$44.96 per square foot of living area falls above the range established by the best comparables in this record on an overall improvement assessment basis and within the range on a per square foot basis. Given the subject's newer age and larger dwelling size, relative to the best comparables in the record, an improvement assessment above the range appears to be logical. 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

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