



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

APPELLANT: Thomas Gallagher  
DOCKET NO.: 21-00643.001-R-1  
PARCEL NO.: 14-33-108-010

The parties of record before the Property Tax Appeal Board are Thomas Gallagher, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; and the Lake County Board of Review.<sup>1</sup>

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:** \$33,912  
**IMPR.:** \$162,442  
**TOTAL:** \$196,354

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 2-story dwelling of brick exterior construction with 2,914 square feet of living area. The dwelling was constructed in 1993 and is 28 years old. Features of the home include a basement with 1,166 square feet of finished area,<sup>2</sup> central air conditioning, a fireplace and a 1,035 square foot garage. The property has an approximately 33,480 square foot site and is located in Deer Park, Ela Township, Lake County.

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<sup>1</sup> 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.

<sup>2</sup> The Board finds the best description of the subject property was reported in the subject's property record card submitted by the board of review which disclosed on page 1 the subject has an unfinished basement but on page 2 described the subject's basement as having 1,166 square feet of finished area.

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 wood siding exterior construction that range in size from 2,825 to 3,474 square feet of living area. The homes range in age from 31 to 34 years old. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 690 to 864 square feet of building area. The comparables have improvement assessments that range from \$115,437 to \$166,772 or from \$35.67 to \$48.38 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$126,540 or \$43.42 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 \$196,354. The subject has an improvement assessment of \$162,442 or \$55.75 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 either 1.5-story or 2-story dwellings of brick, wood siding or brick and wood siding exterior construction that range in size from 2,601 to 3,260 square feet of living area. The homes were built from 1986 to 1994. Each comparable has a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 399 to 792 square feet of building area. Comparables #3 and #4 each have an inground swimming pool. The comparables have improvement assessments that range from \$141,298 to \$182,308 or from \$54.32 to \$61.60 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 comparables #3 and #4 along with board of review comparables #3 and #4 which have a substantially larger dwelling size and/or feature an inground swimming pool a feature that the subject property lacks.

The Board finds the best evidence of assessment equity to be appellant comparables #1 and #2 and board of review comparables #1, #2 and #5 which are more similar to the subject in location, age, dwelling size and other features although each of these properties has a smaller garage when compared to the subject. These comparables have improvement assessments that range from \$115,437 to \$182,308 or from \$35.67 to \$58.38 per square foot of living area. The subject's

improvement assessment of \$162,442 or \$55.75 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

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