



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

APPELLANT: LCJ Builder's Inc.
DOCKET NO.: 21-01656.001-R-1
PARCEL NO.: 05-21-114-015

The parties of record before the Property Tax Appeal Board are LCJ Builder's Inc., 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: \$6,317
IMPR.: \$60,828
TOTAL: \$67,145

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 split-level dwelling of wood siding exterior construction with 1,421 square feet of above ground living area. The dwelling was constructed in 1970 and is approximately 51 years old. Features of the home include a finished lower level, central air conditioning, a fireplace, 2.5 bathrooms and a garage containing 532 square feet of building area. The property has an 10,082 square foot site and is located in McHenry, Grant Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables that have the same assessment neighborhood code as the subject and located 0.22 of a mile to 1.28 miles from the subject property. The comparables are improved with 1.5-story or split-level dwellings of wood siding exterior construction ranging in size from 1,175 to 1,849 square feet of above ground living area. The dwellings range in age from 33 to 59 years old. Two comparables each have a basement, one with finished area and two comparables each have a finished lower level. Each comparable has central air conditioning and 2 to 3 bathrooms. Two comparables each have a garage

with 526 or 572 square feet of building area. The comparables have improvement assessments ranging from \$46,189 to \$66,228 or from \$34.91 to \$39.96 per square foot of above ground living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$53,287 or \$37.50 per square foot of above ground living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$67,145. The subject property has an improvement assessment of \$60,828 or \$42.81 per square foot of above ground living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables that have the same assessment neighborhood code as the subject and located within 0.56 of a mile to 1.28 miles from the subject property. Comparable #5 is the same property as the appellant's comparable #4. The comparables are improved with split-level dwellings of brick or wood siding exterior construction that range in size from 1,290 to 1,486 square feet of above ground living area. The dwellings were built from 1964 to 1974. Each comparable has a finished lower level, central air conditioning, a fireplace, 1.5 or 2 bathrooms and a garage ranging in size from 432 to 644 square feet of building area. The comparables have improvement assessments ranging from \$54,805 to \$59,890 or from \$39.43 to \$44.66 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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 eight suggested comparables for the Board's consideration, with one comparable being common to both parties. The Board gave less weight to the appellant's comparables, which includes the parties common comparable, due to their dissimilar dwelling sizes when compared to the subject or being located over one mile from the subject property.

The Board finds the best evidence of assessment to be the board of review comparables #1 through #4. These comparables are similar to the subject in location, design, dwelling size, age and features. These comparables have improvement assessments that range from \$54,805 to \$59,890 or from \$39.43 to \$44.66 per square foot of above ground living area. The subject property has an improvement assessment of \$60,828 or \$42.81 per square foot of living area which falls within the range on a price per square foot basis but is slightly greater than the range on an overall total improvement established by the comparables contained in this record. The slightly higher improvement assessment is justified as the subject has more bathrooms than the best comparables in the record. After considering adjustments to the best comparables for differences when compared to 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 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:

July 18, 2023



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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