



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

APPELLANT: Carl Beisswanger
DOCKET NO.: 21-01657.001-R-1
PARCEL NO.: 05-02-403-004

The parties of record before the Property Tax Appeal Board are Carl Beisswanger, 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: \$37,424
IMPR.: \$124,890
TOTAL: \$162,314

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 and wood siding exterior construction with 2,522 square feet of living area. The dwelling was constructed in 1974 and is approximately 47 years old with an effect year built of 1981. Features of the home include a crawl space foundation, an attic that is finished with 205 square feet of building area, central air conditioning, three fireplaces and a garage with 816 square feet of building area. The property has a 18,683 square foot site with 2,553 square feet of Lakes/Lake bottom and is located in Ingleside, 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 within 0.39 of a mile from the subject property. The comparables are improved with 1-story or 2-story dwellings of wood siding exterior construction ranging in size from 2,317 to 2,749 square feet of living area. The dwellings range from 10 to 58 years old. Three comparables each have a crawl space foundation and one comparable has a concrete slab foundation. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 360 to 884 square feet of building area. The comparables

have improvement assessments ranging from \$101,124 to \$129,522 or from \$37.90 to \$47.12 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$108,950 or \$43.20 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 \$162,314. The subject property has an improvement assessment of \$124,890 or \$49.52 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on ten equity comparables that have the same assessment neighborhood code as the subject and located within 0.53 of a mile from the subject property. The comparables are improved with 2-story dwellings of frame or brick and frame exterior construction that range in size from 1,940 to 4,280 square feet of living area. The dwellings were built from 1955 to 2018, with the two oldest comparables having an effect year built of 1970 or 1996. One comparable has a walk out basement with finished are. Each comparable has central air conditioning and a garage ranging in size from 529 to 916 square feet of building area. Nine comparables have one or two fireplaces. Four comparables each have an inground swimming pool. The comparables have improvement assessments ranging from \$106,983 to \$214,391 or from \$45.09 to \$58.98 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 fourteen suggested comparables for the Board's consideration. The Board gave less weight to the appellant's #3 and the comparables submitted by the board of review comparables due to differences from the subject in age and/or dwelling size. Furthermore, one comparables has a walk out basement with a finished area and four board of review comparables have inground swimming pool, an amenity that the subject lacks.

The Board finds the best evidence of assessment to be the appellant's comparables #1, #2 and #4. These comparables are relatively similar to the subject in location, dwelling size, age and features, except none of these comparables have a finished attic like the subject. These comparables have improvement assessments that range from \$101,124 to \$129,522 or from \$37.90 to \$47.12 per square foot of living area. The subject property has an improvement assessment of \$124,890 or \$49.52 per square foot of living area falls within the range established by the best comparables contained in this record on total improvement assessment but above the range on a per square foot basis. The subject property's higher per square foot value appears to be justified given its smaller dwelling size. After considering the economics of scale and adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is supported. Based on this record, 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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COUNTY

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