



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

APPELLANT: Stephen Bennett  
DOCKET NO.: 21-02020.001-R-1  
PARCEL NO.: 14-29-101-005

The parties of record before the Property Tax Appeal Board are Stephen Bennett, 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:** \$50,355  
**IMPR.:** \$159,355  
**TOTAL:** \$209,710

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 is improved with a 2-story dwelling of brick and wood siding exterior construction with 3,470 square feet of living area.<sup>1</sup> The dwelling was built in 1984 and has an effective year built of 1987. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a garage with 693 square feet of building area. The property has an approximately 62,050 square foot site and is located in Deer Park, Ela Township, Lake County.

The appellant contends both overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of these arguments, the appellant submitted information on four comparables consisting of both sales and equity data. The properties are

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<sup>1</sup> Descriptive details not provided by the appellant for the subject have been gleaned from the property record card supplied by the board of review.

located in the same assessment neighborhood code as the subject property and from 0.29 of a mile to 1.99 miles from the subject. The comparables have sites that range in size from 39,650 to 63,886 square feet of land area. The comparables are improved with 2-story dwellings of brick or frame exterior construction ranging in size from 3,426 to 3,988 square feet of living area. The homes were built from 1985 to 1995. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces, and a garage that ranges in size from 704 to 1,018 square feet of building area. The properties sold from January 2019 to August 2020 for prices ranging from \$540,000 to \$615,000 or from \$144.73 to \$177.17 per square foot of living area, land included. These same properties have improvement assessments ranging from \$139,827 to \$163,373 or from \$37.48 to \$44.78 per square foot of living area. Based on this evidence, the appellant requested a total reduced assessment of \$185,167 which would reflect a market value of \$555,557 or \$160.10 per square foot of living area, including land, when using the statutory level of assessment of 33.33%, along with a requested improvement assessment of \$134,812 or \$38.85 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 \$209,710. The subject's assessment reflects a market value of \$630,707 or \$181.76 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$159,355 or \$45.92 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted two sets of grid analyses, separately setting forth sales data and equity data, respectively.

As market value evidence, the board of review submitted information on five comparable sales located in the same assessment neighborhood code as the subject property and from 0.25 of a mile to 2.09 miles from the subject. Board of review comparables #1 and #3 are the same properties as the appellant's comparables #3 and #4, respectively. The comparables have sites that range in size from 39,020 to 56,570 square feet of land area. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 2,930 to 3,688 square feet of living area. The homes were built from 1978 to 1995 with comparables #2 and #4 having effective years built of 1993 and 1980, respectively. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces, and a garage that ranges in size from 704 to 1,018 square feet of building area. Comparable #4 has an inground swimming pool. The properties sold from January to August 2020 for prices ranging from \$545,000 to \$618,000 or from \$159.98 to \$194.39 per square foot of living area, land included.

As to equity, the board of review submitted information on five equity comparables located in the same assessment neighborhood code as the subject property and from 0.20 of a mile to 1.85 miles from the subject. The comparables are improved with 2-story dwellings of brick exterior construction ranging in size from 3,390 to 3,564 square feet of living area. The homes were built from 1979 to 1994 with comparables #1 and #2 having effective years built of 1991 and 1988, respectively. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces, and a garage that ranges in size from 726 to 1,379 square feet of building area. These properties have improvement assessments ranging from \$162,472 to \$186,949 or from \$46.42 to \$52.59 per square foot of living area.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment on both market value and equity grounds.

### **Conclusion of Law**

The appellant contends in part the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment based on overvaluation is not warranted.

This record contains seven suggested comparable sales for the Board's consideration, as two sales were common to both parties. The Board gives less weight to the appellant's comparables #1, #2, and #3 as well as board of review comparables #1, #3, #4, and #5, which includes one common comparable, as they are located over 1 mile from the subject and less proximate in location to the subject than other comparables in this record. Additionally, the appellant's comparable #1 has a 2019 sale date occurring less proximate in time to the subject's January 1, 2021 assessment date than other comparables in this record and board of review comparable #4 has an inground swimming pool, unlike the subject.

The Board finds the best evidence of market value to be the appellant's comparable #4/board of review comparable #3 as well as board of review comparable #2. These comparables sold proximate in time to the subject's assessment date at issue and are similar to the subject in location, design, age, dwelling size, and most features. However, these comparables have smaller lot sizes than the subject. These two properties sold in January and August 2020 for prices of \$545,000 and \$607,000 or for \$177.17 and \$186.01 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$630,707 or \$181.76 per square foot of living area, land included, which falls above the two best comparables sales in this record on an overall market value basis but is bracketed by these two comparable sales on a per square foot basis. Based on the record and after consideration of adjustments to the comparables for the differences from the subject including but not limited to lot size, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not warranted.

The appellant also raised an assessment inequity argument as an alternative 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.

This record contains nine suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, and #3 as well as board of review comparables #2, #4, and #5 as they are located over 1 mile from the subject and less proximate in location to the subject than other comparables in this record.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4 as well as board of review comparables #1 and #3 which are similar to the subject in location, design, age, dwelling size, and most features. These comparables have improvement assessments ranging from \$153,433 to \$182,080 or from \$44.78 to \$51.41 per square foot of living area. The subject's improvement assessment of \$159,355 or \$45.92 per square foot of living area falls within the range established by the best comparables in this record. Based on the foregoing evidence and after considering appropriate adjustments to the equity 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 subject's assessment based on assessment equity is not justified.

In conclusion, based on the evidence presented, the Board finds that no reduction in the subject's assessment is warranted.

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: October 17, 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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