



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

APPELLANT: George Flory  
DOCKET NO.: 21-02063.001-R-1  
PARCEL NO.: 01-33-200-046

The parties of record before the Property Tax Appeal Board are George Flory, 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:** \$57,648  
**IMPR.:** \$155,369  
**TOTAL:** \$213,017

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 wood siding exterior construction with 3,494 square feet of living area. The dwelling was built in 2009 and is approximately 12 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, 5.0 bathrooms, and a 962 square foot attached garage. The property has an approximately 75,655 square foot site and is located in Fox Lake, Antioch 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 located in the same assessment neighborhood code as the subject property and within 0.22 of a mile from the subject. The comparables are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 2,785 to 4,090 square feet of

living area. The homes range in age from 15 to 27 years old. The comparables each have a basement, three of which have finished area and one of which is a walkout. Each comparable has central conditioning, one or two fireplaces, 2.5 to 4.0 bathrooms, and an attached garage that ranges in size from 795 to 1,320 square feet of building area. Comparables #1 was also reported to have a detached garage. The comparables have improvement assessments that range from \$113,874 to \$164,120 or from \$33.93 to \$42.28 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$139,148 or \$39.82 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 \$213,017. The subject property has an improvement assessment of \$155,369 or \$44.47 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property and within 0.24 of a mile from the subject. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 3,162 to 3,727 square feet of living area. The dwellings were built from 1994 to 1998 and thus would range in age from approximately 23 to 27 years old. Each comparable has a basement with three having finished area, central air conditioning, one to three fireplaces, 3.0 to 4.5 bathrooms, and a garage that ranges in size from 786 to 864 square feet of building area. The comparables have improvement assessments that range from \$143,667 to \$175,713 or from \$42.69 to \$47.15 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 record contains a total of eight suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2, and #3 as well as board of review comparables #1, #2, and #5 due to differences from the subject in dwelling size or basement finish.

The Board finds best evidence of assessment equity to be the appellant's comparable #4 and board of review comparable #3 which lack basement finish, like the subject. These two comparables are overall more similar to the subject in location, design, and dwelling size with each comparable being an older home and having fewer bathrooms than the subject. Nevertheless, these comparables have improvement assessments of \$160,485 and \$146,011 or of \$42.28 and \$42.69 per square foot of living area, respectively. The subject's improvement

assessment of \$155,369 or \$44.47 per square foot of living area is bracketed by the two best comparables in this record on an overall basis but above on a per square foot basis. However, based on this record and after considering adjustments to the two best comparables for differences from the subject, including but not limited to age and bathroom count, 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 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 19, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

George Flory, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld & Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085