



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

APPELLANT: Gregory Bussell  
DOCKET NO.: 21-02360.001-R-1  
PARCEL NO.: 15-16-203-003

The parties of record before the Property Tax Appeal Board are Gregory Bussell, 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:** \$54,273  
**IMPR.:** \$191,798  
**TOTAL:** \$246,071

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 two-story dwelling of brick exterior construction with 4,410 square feet of living area. The dwelling was constructed in 1998 and is approximately 33 years old but has a reported effective age of 2001. Features of the home include a basement with 1,685 square feet of finished area, central air conditioning, a fireplace and a 1,152 square foot garage. The property has a 43,560 square foot site and is located in Prairie View, Vernon 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 are located within .17 of a mile from the subject. The comparables are improved with two-story dwellings of wood siding, Dryvit or brick and wood siding exterior construction ranging in size from 3,661

to 5,018 square feet of living area. The dwellings are 22 to 36 years old. Three comparables each have a basement and three comparables each have central air conditioning. Each comparable has one or two fireplaces and a garage ranging in size from 576 to 949 square feet of building area. The comparables have improvement assessments ranging from \$129,162 to \$192,449 or from \$35.09 to \$38.79 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$162,629 or \$36.88 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 \$246,071. The subject property has an improvement assessment of \$191,798 or \$43.49 per square foot of living area.

In response to the appellant's evidence, the board of review provided a grid analysis reiterating the appellant's comparables, which included additional data regarding the improvements. The board of review reported that the appellant's comparables #1 and #3 have effective ages of 1987 and 1993, respectively. Additionally, the board of review disclosed that the appellant's comparable #1 has a crawl space foundation and the appellant's comparable #3 has an inground swimming pool, which were not reported by the appellant. The board of review asserted that the appellant's comparables are inferior to the subject in effective age, exterior construction, finished basement area and garage size.

In support of its contention of the correct assessment, the board of review submitted information on seven equity comparables that are located within .53 of a mile from the subject property, four of which have the same assessment neighborhood code as the subject. The board of review's comparables #2, #6 and #7 are the same properties as the appellant's comparables #3, #1 and #4, respectively. The comparables are improved with two-story dwellings of brick, wood siding, Dryvit or wood siding and brick exterior construction ranging in size from 3,840 to 5,018 square feet of living area. The dwellings were built from 1985 to 2001 with comparables #2 and #6 having reported effective ages of 1993 and 1987, respectively. Thus, these properties range in age from 20 to 36 years old. One comparable has a crawl space foundation and six comparables each have a basement, one of which has 1,499 square feet of finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 624 to 949 square feet of building area. Two comparables each have an inground swimming pool. The comparables have improvement assessments ranging from \$143,702 to \$203,559 or from \$35.09 to \$53.01 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, as three comparables were common to the parties. The Board has given less weight to the appellant's comparable #1/board of review comparable #6 due to its dissimilar crawl space foundation when compared to the subject's basement foundation with finished area and to appellant's comparable #2 due to its smaller dwelling size and lack of central air conditioning, when compared to the subject. The Board has also given less weight to the appellant's comparable #3/board of review comparable #2 and board of review comparable #1 as each comparable has an inground swimming pool, unlike the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables, which includes one common comparable. The Board finds these four comparables are relatively similar to the subject in location, dwelling size, design and age/effective age. However, three of the four comparables lack finished basement area, a feature of the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from \$165,221 to \$203,559 or from \$38.79 to \$53.01 per square foot of living area. The subject's improvement assessment of \$191,798 or \$43.49 per square foot of living area falls within the range established by 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 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: 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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