



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

APPELLANT: Thomas Fitzgerald  
DOCKET NO.: 21-02406.001-R-1  
PARCEL NO.: 16-18-101-016

The parties of record before the Property Tax Appeal Board are Thomas Fitzgerald, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago, and the Lake County Board of Review.<sup>1</sup>

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:** \$130,469  
**IMPR.:** \$200,250  
**TOTAL:** \$330,719

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 1.75-story dwelling of brick exterior construction with 4,560 square feet of living area. The dwelling was built in 1985 and is approximately 36 years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, and a 936 square foot attached garage. The property has an approximately 44,870 square foot site and is located in Lake Forest, West Deerfield 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 with the same assessment neighborhood code as the subject property. The

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<sup>1</sup> The parties agreed to forgo the scheduled virtual hearing on this case and have the Board issue a decision based on the evidence in the record.

comparables are improved with 1.8-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 3,977 to 4,856 square feet of living area. The dwellings are 52 to 57 years old. Each comparable has a partial or a full basement with one having finished area. Other features include central air conditioning, one to three fireplaces and an attached garage ranging in size from 704 to 1,174 square feet of building area. The comparables have improvement assessments that range from \$127,546 to \$176,599 or from \$32.05 to \$39.86 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$330,719. The subject property has an improvement assessment of \$200,250 or \$43.91 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables with the same assessment neighborhood code as the subject property. Board of review comparable #3 is the same property as appellant's comparable #3. The comparables are improved with 2-story dwellings of brick exterior construction ranging in size from 3,986 to 4,912 square feet of living area. The dwellings were built from 1969 to 1988. The comparables have basements with one having finished area. Each comparable has central air conditioning, two fireplaces and an attached garage ranging in size from 736 to 805 square feet of building area. Comparable #1 has an inground swimming pool. The comparables have improvement assessments that range from \$155,997 to \$249,157 or from \$39.14 to \$50.72 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 six suggested equity comparables for the Board's consideration as one comparable was common to both parties. These comparables have varying degrees of similarity to the subject in age, dwelling size, and features. The appellant's comparables which includes the common comparable are 16 to 21 years older with smaller basements when compared to the subject and one comparable has finished basement area unlike the subject. As to the remaining board of review comparables, both have smaller basements, one is 14 years older with an inground swimming pool and one has finished basement area when compared to the subject. Nevertheless, these properties have improvement assessments ranging from \$127,546 to \$249,157 or from \$32.05 to \$50.72 per square foot of living area. The subject's improvement assessment of \$200,250 or \$43.91 per square foot of living area falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to

the best comparables for differences including age and features 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:

December 20, 2022



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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