



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

APPELLANT: Edward Jack
DOCKET NO.: 21-02491.001-R-1
PARCEL NO.: 15-11-403-004

The parties of record before the Property Tax Appeal Board are Edward Jack, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago, and the Lake County Board of Review.¹

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: \$164,956
IMPR.: \$297,623
TOTAL: \$462,579

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 and stone exterior construction with 7,257 square feet of living area. The dwelling was constructed in 2010 and is 11 years old. Features of the home include a full basement with 3,481 square feet of finished area, central air conditioning, three fireplaces, an inground swimming pool, a hot tub, and an attached garage with 1,810 square feet of building area. The property has a 100,623 square foot site and is located in Lincolnshire, 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 improved with two-story dwellings of brick, Dryvit, or Dryvit and stone exterior

¹ 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.

construction ranging in size from 5,405 to 8,652 square feet of living area. The dwellings range in age from 10 to 31 years old. Each property has a full basement with two having 1,722 or 2,297 square feet of finished area, central air conditioning, one to six fireplaces, and an attached garage ranging in size from 882 to 1,459 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$199,105 to \$323,319 or from \$35.19 to \$37.37 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 \$462,579. The subject property has an improvement assessment of \$297,623 or \$41.01 per square foot of living area.

In response to the appeal, the board of review noted the subject property is superior to the comparables presented by the appellant in size and features.

In support of its contention of the correct assessment the board of review submitted information on two equity comparables improved with two-story dwellings of brick or brick and frame exterior construction with either 4,723 or 6,006 square feet of living area. The dwellings were built in 1997 or 2002. Each property has a full basement with either 1,679 or 4,097 square feet of finished area, central air conditioning, three or four fireplaces, and an attached garage with 720 or 1,079 square feet of building area. Comparable #1 has a 184 square foot gazebo. Comparable #2 has an 800 square inground swimming pool, a bath house, and a hot tub. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments of \$194,889 and \$250,984 or \$41.26 and \$41.79 per square foot of living area. Based on this evidence, the board of review requests 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 six comparables similar to the subject in location and style. The Board gives less weight to appellant's comparable #2 and board of review comparable #2 which are less similar to the subject dwelling in size.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2 and #4 as well as the board of review comparable #1. The Board finds two of the comparables have an unfinished basement whereas the subject has finished basement area, three comparables are 8 to 20 years older than the subject dwelling, each comparable has a smaller garage than the

subject property, and none of the comparables have a swimming pool as does the subject property. Based on these inferior characteristics in relation to the subject property, the Board finds the improvement assessments of these comparables would require upward adjustments to make them more equivalent to the subject property. These comparables have improvement assessments that range from \$207,688 to \$323,319 or from \$35.19 to \$41.79 per square foot of living area. The subject's improvement assessment of \$297,623 or \$41.01 per square foot of living area falls within the range established by the best comparables in this record and well supported given the subject's superior attributes relative to these comparables. 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 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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