



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

APPELLANT: David Jones
DOCKET NO.: 21-02494.001-R-1
PARCEL NO.: 15-12-204-001

The parties of record before the Property Tax Appeal Board are David Jones, 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: \$97,022
IMPR.: \$208,415
TOTAL: \$305,437

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-story dwelling of brick exterior construction with 3,443 square feet of living area. The dwelling was built in 1960 with an effective year built of 1979 and is approximately 61 years old. Features of the home include a crawl space foundation, a basement with finished area, central air conditioning, five fireplaces, and a garage with 644 square feet of building area. The property has an approximately 40,075 square foot site and is located in Lake Forest, Vernon Township, Lake County.

The appellant contends assessment inequity concerning 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 and located within 0.33 of a mile from the subject. The comparables are improved with 1-story dwellings of brick or wood siding and brick exterior construction that range in size from 2,989 to 4,135 square

feet of living area. The homes range in age from 49 to 67 years old. The appellant reported that one comparable has a basement with finished area, two comparables each have crawl space foundation, and one comparable has a concrete slab foundation.¹ Each dwelling has central air conditioning, one or two fireplaces, and a garage ranging in size from 440 to 648 square feet of building area. The comparables have improvement assessments ranging from \$163,219 to \$214,440 or from \$51.86 to \$55.39 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$186,894 or \$54.28 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 \$305,437. The subject property has an improvement assessment of \$208,415 or \$60.53 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 and located within 0.50 of a mile from the subject. The comparables are improved with 1-story dwellings of brick or frame exterior construction that range in size from 1,887 to 2,592 square feet of living area. The homes were built from 1965 to 1986 and thus range in age from 35 to 56 years old. Each comparable has an unfinished basement, central air conditioning, one fireplace, and a garage ranging in size from 460 to 600 square feet of building area. The comparables have improvement assessments ranging from \$124,490 to \$166,421 or from \$60.94 to \$65.97 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 parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparable #1 as well as the board of review comparables which are less similar to the subject in age and/or dwelling size when compared to the other comparables in this record.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2, #3, and #4 which are more similar to the subject in location, design, age, dwelling size, and most features. These comparables have improvement assessments ranging from \$163,219 to \$179,805 or from \$54.61 to \$55.39 per square foot of living area. The subject's improvement assessment

¹ The appellant reported that appellant comparables #1, #2, and #3 have either a crawl space or concrete foundation, as well as finished basement area which would imply these comparables also have basements.

of \$208,415 or \$60.53 per square foot of living area falls above the range established by the best comparables in this record. The subject's higher improvement assessment is justified, when compared to the best comparables, considering the subject's larger size and number of fireplaces, as well as its effective year built which is 19 years newer than its chronological age. Based on this record and after considering adjustments for the subject's superior features when compared to the best comparables, 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:

August 22, 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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