



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

APPELLANT: Robert Lawlor
DOCKET NO.: 21-02856.001-R-1
PARCEL NO.: 14-04-406-011

The parties of record before the Property Tax Appeal Board are Robert Lawlor, 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: \$55,105
IMPR.: \$118,269
TOTAL: \$173,374

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 part 1-story and part 2-story dwelling¹ of wood siding exterior construction with 2,746 square feet of living area. The dwelling was constructed in 1987. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and a 910 square foot garage. The property has an approximately 52,542 square foot site and is located in Hawthorn Woods, Ela 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

¹ The parties differ as to the subject's story height. The Board finds the best evidence of story height is found in the property record card and schematic drawing submitted by the board of review which indicates the subject is a part 1-story and part 2-story dwelling.

within 0.29 of a mile from the subject. The comparables are improved with 1-story or 2-story dwellings of frame exterior construction ranging in size from 2,789 to 3,183 square feet of living area. The dwellings were built in either 1986 or 1987. The comparables each have an unfinished basement, three of which are walkouts. Each comparable has central air conditioning, one or two fireplaces, and a garage that ranges in size from 581 to 920 square feet of building area. The comparables have improvement assessments that range from \$69,710 to \$108,452 or from \$21.90 to \$38.04 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$90,672 or \$33.02 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 \$173,374. The subject property has an improvement assessment of \$118,269 or \$43.07 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located within 0.67 of a mile from the subject and with three of these in the same assessment neighborhood code as the subject property. Board of review comparable #3 is the same property as the appellant's comparable #2. The comparables are reported to be improved with 1-story dwellings² of wood siding or brick and wood siding exterior construction ranging in size from 2,540 to 2,867 square feet of living area. The dwellings were built from 1986 to 1992. The comparables each have an unfinished basement, two of which are walkouts. Each comparable has central air conditioning, one or two fireplaces, and a garage that ranges in size from 726 to 889 square feet of building area. Comparable #4 also features an inground swimming pool. The comparables have improvement assessments that range from \$98,129 to \$132,535 or from \$35.18 to \$51.73 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, one of which is shared by the parties. The Board gives less weight to the appellant's comparable #1, the appellant's comparable #2/board of review comparable #3, the appellant's comparable #4, and board of review comparable #4 which differs from the subject in design, dwelling size

² The board of review reports its comparables to be 1-story dwellings; however, the grid analysis submitted by the board of review disclosed these comparables to each have above ground living area which exceeds their ground floor living area suggesting these comparables are 2-story dwellings.

and/or have walkout basements, unlike the subject. Moreover, the board of review comparable #4 has an inground swimming pool, which the subject lacks.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are overall more similar to the subject in location, dwelling size, design, age and most features. The comparables have improvement assessments that range from \$108,452 to \$132,535 or from \$36.96 to \$51.73 per square foot of living area. The subject's improvement assessment of \$118,269 or \$43.07 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 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:

November 21, 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

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