



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

APPELLANT: John Hummel
DOCKET NO.: 21-02893.001-R-1
PARCEL NO.: 14-02-201-001

The parties of record before the Property Tax Appeal Board are John Hummel, 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: \$23,491
IMPR.: \$132,166
TOTAL: \$155,657

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 a part 2-story dwelling of wood siding exterior construction with 3,518 square feet of above ground living area.¹ The dwelling was constructed in 1994. Features of the home include an unfinished basement, central air conditioning, a fireplace, an attached 725 square foot garage, and a 312 square foot inground swimming pool. The property has an approximately 53,001 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

¹ The parties' evidence is inconsistent in the reporting of the subject's story height and dwelling size. The Board finds the property record card submitted by the board of review provided the best description of the subject property that included a schematic diagram with dimensions of the subject dwelling, disclosing the subject is a multi-level dwelling with 3,518 square feet of above ground living area, which was not refuted in rebuttal by the appellant.

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 comparable properties located within the same neighborhood code as the subject and within .31 of a mile from the subject. The appellant reported the comparables are improved with split-level or 2-story dwellings of brick or frame exterior construction ranging in size from 3,152 to 4,051 square feet of above ground living area. The dwellings were built from 1988 to 1994. One comparable has a finished lower level, and three comparables have unfinished basements. Each comparable has central air conditioning, one or two fireplaces, and an attached garage ranging in size from 682 to 912 square feet of building area. The comparables have improvement assessments ranging from \$ 102,285 to \$122,539 or from \$25.25 to \$34.57 per square foot of above ground 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 \$155,657. The subject property has an improvement assessment of \$132,166 or \$37.57 per square foot of above ground living area, when using 3,518 square foot of above ground living area.

In support of its contention of the correct assessment the board of review submitted information on ten comparable properties that are located within the same neighborhood code as the subject and within .71 of a mile from the subject. The board of review reported the comparables are improved with 2-story dwellings of brick, frame or brick and frame exterior construction ranging in size from 3,138 to 3,608 square feet of above ground living area. The dwellings were built from 1985 to 1995. Each comparable has an unfinished basement, central air conditioning, one or three fireplaces, and an attached garage ranging in size from 488 to 969 square feet of building area. The comparables have improvement assessments ranging from \$117,044 to \$138,355 or from \$37.15 to \$38.42 per square foot of above ground 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 fourteen comparable properties for the Board's consideration, all of which lack an inground swimming pool, unlike the subject. The Board gives less weight to the appellant's comparable #1 due to its dissimilar split-level design and lack of a basement when compared to the subject property.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 through #4 and the board of review's comparables which are relatively similar to the subject in

location, dwelling size, age, foundation type and features. However, each of these comparables lack an inground swimming pool, which is a feature of the subject property. These comparables have improvement assessments ranging from \$102,978 to \$138,355 or from \$30.66 to \$38.42 per square foot of living area. The subject's improvement assessment of \$132,166 or \$37.57 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:

December 19, 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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