



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

APPELLANT: Charles Hempfling
DOCKET NO.: 21-02903.001-R-1
PARCEL NO.: 14-09-201-002

The parties of record before the Property Tax Appeal Board are Charles Hempfling, 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: \$77,755
IMPR.: \$165,697
TOTAL: \$243,452

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 2-story dwelling of frame exterior construction with approximately 3,188 square feet of living area.¹ The dwelling was built in 1985. Features of the home include an unfinished walkout basement, central air conditioning, two fireplaces, and a garage with 937 square feet of building area. The property has an approximately 114,563 square foot site² and is located in Hawthorn Woods, Ela Township, Lake County.

¹ The Residential Appeal petition is internally inconsistent, reporting in Section III that the home has 3,188 square feet of living area, but in the grid analysis reporting its size as 3,263 square feet. The board of review was inconsistent as it reported in its grid analysis that the subject's size was 3,263 square feet while the property record card submitted reflects 3,188 square feet; on this record in the absence of any other schematic drawing, the Board finds the best evidence of the subject dwelling's size is contained in the subject's property record card.

² The Board finds the best evidence of the subject's lot size was contained in the property record card presented by the board of review.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same neighborhood code as the subject property and within 0.32 of a mile from the subject property. The comparables are improved with 2-story homes of frame exterior construction ranging in size from 2,814 to 3,586 square feet of living area. The homes were built in either 1987 or 1988 with comparable #4 having an effective age of 1990. The comparables each have an unfinished basement with three of these being walkouts. Each comparable has central air conditioning, two fireplaces, and a garage that ranges in size from 660 to 920 square feet of building area. The comparables have improvement assessments ranging from \$69,710 to \$148,859 or from \$21.90 to \$42.08 per square foot of living area. The appellant requested a reduction in the subject's improvement assessment to \$135,243 or \$42.42 per square foot of living area, when utilizing 3,118 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$243,452. The subject property has an improvement assessment of \$165,697 or \$51.98 per square foot of living area, when utilizing 3,118 square feet of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same neighborhood code as the subject property and within 0.25 of a mile from the subject. The comparables are improved with 2-story homes of frame exterior construction ranging in size from 3,276 to 3,719 square feet of living area. The homes were built in either 1987 or 1989. Each comparable has an unfinished walkout basement, central air conditioning, two or four fireplaces, and a garage that ranges in size from 708 to 924 square feet of building area. The comparables have improvement assessments ranging from \$168,675 to \$194,949 or from \$50.26 to \$52.42 per square foot of living area. The board of review further asserted the appellant presented "all different house types" whereas the board of review used the same house type as the subject is assigned. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

Conclusion of Law

The appellant 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 seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1 which appears to be an outlier with an improvement assessment that is significantly lower than other comparables in this record. The Board also gives less weight to the appellant's comparable #2 and board of review comparable #2 which are less similar to the subject in dwelling size than other comparables in this record.

The Board finds the best evidence of assessment equity to be parties' remaining comparables which are overall more similar to the subject in location, design, age, dwelling size, and most features. These four comparables have improvement assessments ranging from \$143,664 to \$173,796 or from \$41.51 to \$51.49 per square foot of living area. The subject's improvement assessment of \$165,697 or \$51.98 per square foot of living area falls within the range established by the best comparables in this record on an overall improvement assessment basis but slightly above the range on a per square foot basis. The Board finds that a higher improvement assessment on a per square foot basis for the subject is logical considering the subject's smaller dwelling size when compared to the best comparables, which is referred to as the principle of the economies of scale. Based on this record and after considering appropriate adjustments to the best comparables for differences from 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

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