



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

APPELLANT: Richard Way  
DOCKET NO.: 21-03126.001-R-1  
PARCEL NO.: 14-23-302-009

The parties of record before the Property Tax Appeal Board are Richard Way, 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:** \$45,185  
**IMPR.:** \$154,647  
**TOTAL:** \$199,832

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 3,465 square feet of living area.<sup>1</sup> The dwelling was constructed in 1988. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 720 square foot garage. The property has an approximately 46,736 square foot site and is located in Kildeer, Ela Township, Lake County.

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

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<sup>1</sup> The parties differ regarding the subject's dwelling size. The Board finds the best description of the subject property is found in the subject's property record card submitted by the board of review which included a schematic diagram with dimensions of the dwelling, and was not refuted by the appellant in rebuttal.

equity comparables<sup>2</sup> that are located within 1.01 of a mile from the subject and in the same assessment neighborhood code as the subject. The comparables are improved with 2-story dwellings of frame exterior construction that range in size from 3,011 to 3,480 square feet of living area. The dwellings were built from 1888 to 1988 with effective ages ranging from 1944 to 1991. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 600 to 884 square feet of building area. The comparables have improvement assessments that range from \$106,920 to \$133,368 or from \$31.95 to \$41.26 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$199,832. The subject has an improvement assessment of \$154,647 or \$44.63 per square foot of living area, when using 3,465 square feet of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables that are located within .08 of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of wood siding exterior construction that range in size from 3,453 to 3,636 square feet of living area. The dwellings were each built in 1988. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 720 to 852 square feet of building area. The comparables have improvement assessments that range from \$153,552 to \$167,970 or from \$44.28 to \$47.32 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 parties submitted nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3 which are less similar to the subject in age/effective age, location and/or dwelling size than other comparables in the record.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #4 along with the board of review comparables which are relatively similar to the subject in location, dwelling size, age, foundation type and features. These seven comparables have improvement assessments that range from \$106,920 to \$167,970 or from \$31.95 to \$47.32 per

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<sup>2</sup> The appellant provided two grid analyses with the same four comparables #1 through #4, where the second grid contains an additional comparable #5 that was marked out by the appellant and thus will not be considered in this appeal by the Board.

square foot of living area. Excluding appellant's comparable #1 and board of review comparable #1 which are at the low end and high end of the range of values yields a tighter range from \$133,368 to \$162,273 or from \$41.26 to \$45.65 per square foot of building area. The subject's improvement assessment of \$154,647 or \$44.63 per square foot of living area falls within the range established by the best comparables in this record. 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: January 16, 2024



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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