



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

APPELLANT: Mel Hayes  
DOCKET NO.: 21-03142.001-R-1  
PARCEL NO.: 16-17-307-003

The parties of record before the Property Tax Appeal Board are Mel Hayes, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago, and the Lake County Board of Review.<sup>1</sup>

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:** \$135,354  
**IMPR.:** \$202,261  
**TOTAL:** \$337,615

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 wood siding exterior construction with 5,264 square feet of living area. The dwelling was built in 1988 and is approximately 33 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a 748 square foot attached garage. The property has an 80,150 square foot site and is located in Bannockburn, West Deerfield 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 with the same assessment neighborhood code as the subject property and located from .76 to 1.11 miles from the subject property. The comparables are improved with 1.8-story

---

<sup>1</sup> The parties agreed to forgo the scheduled virtual hearing on this case and have the Board issue a decision based on the evidence in the record.

or 2-story dwellings of brick or wood siding exterior construction ranging in size from 4,774 to 5,205 square feet of living area. The dwellings are 13 to 31 years old. Each comparable has a basement with one having finished area. Other features include central air conditioning, one or four fireplaces and an attached garage ranging in size from 368 to 828 square feet of building area. The comparables have improvement assessments that range from \$149,131 to \$185,849 or from \$30.76 to \$35.71 per square foot of 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 \$337,615. The subject property has an improvement assessment of \$202,261 or \$38.42 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 with the same assessment neighborhood code as the subject property and located within .50 mile from the subject. The comparables are improved with a 1-story,<sup>2</sup> a 1.75-story and three, 2-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 4,668 to 6,096 square feet of living area. The dwellings were built from 1987 to 2002. Two comparables are reported to have slab foundations and three comparables have basements with two having finished area. Each comparable has central air conditioning and an attached garage ranging in size from 792 to 1,102 square feet of building area. Four comparables each have one to four fireplaces. Comparables #2 and #4 each have an inground swimming pool. The comparables have improvement assessments that range from \$168,830 to \$258,526 or from \$36.15 to \$44.81 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 nine suggested equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #2 and #4 as they are located less proximate to the subject as the other comparables in the record. The Board gives less weight to board of review comparables #1, #2 and #4 as each has an inground swimming pool and/or slab foundation when compared to the subject.

---

<sup>2</sup> Board of review comparable #5 has ground floor area of 1,649 square feet with above ground area of 5,398 square feet, suggesting this is a part two-story dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3 along with board of review comparables #3 and #5. These comparables are relatively similar to the subject in location, age, dwelling size and features. However, three comparables have unfinished basements while the subject has finished basement area. Nevertheless, these properties have improvement assessments ranging from \$149,131 to \$258,526 or from \$30.76 to \$42.41 per square foot of living area. The subject's improvement assessment of \$202,261 or \$38.42 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 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 20, 2022



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Mel Hayes, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld and Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085