



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

APPELLANT: Russell Dann
DOCKET NO.: 21-03241.001-R-1
PARCEL NO.: 16-08-301-004

The parties of record before the Property Tax Appeal Board are Russell Dann, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago, and the Lake County Board of Review.¹

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: \$269,805
IMPR.: \$170,163
TOTAL: \$439,968

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 two-story dwelling of wood siding exterior construction with 4,227 square feet of living area. The dwelling was built in 1993 and is approximately 28 years old. Features of the home include a slab foundation, central air conditioning, two fireplaces and an 816 square foot garage. The property has an approximately 92,780 square foot site and is located in Lake Forest, 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. The comparables are improved with two-story dwellings of brick exterior construction that range in size from 4,798 to

¹ 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.

5,041 square feet of living area and are 32 to 35 years old. Three comparables are reported to have basements with two having finished area and one comparable has a slab foundation. Each comparable has central air conditioning, one to three fireplaces, and a garage ranging in size from 888 to 1,025 square feet of building area. The comparables have improvement assessments ranging from \$154,959 to \$178,101 or from \$30.74 to \$36.77 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 \$439,968. The subject has an improvement assessment of \$170,163 or \$40.26 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables with the same assessment neighborhood code as the subject. Board of review comparable #3 is the same property as appellant's comparable #1. The comparables are described as two-story dwellings of brick or wood siding exterior construction that range in size from 3,448 to 5,041 square feet of living area. The comparables were built from 1987 to 1995. Each comparable is reported to have a slab foundation, central air conditioning, two or three fireplaces and a garage ranging in size from 840 to 1,007 square feet of building area. Comparables #2 and #4 have inground swimming pools. The comparables have improvement assessments ranging from \$145,666 to \$193,211 or from \$30.74 to \$42.25 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 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 seven equity comparables for the Board's consideration as one comparable is common to both parties. The Board finds these comparables varying degrees of similarity to the subject dwelling in size and features. For example, the appellant's comparables are approximately 14% to 19% larger than the subject dwelling in size and three comparables have basements unlike the subject's slab foundation. As to the board of review comparables, they are 6% to 19% larger than the subject dwelling in size and two have inground swimming pools unlike the subject. Nevertheless, these comparables have improvement assessments ranging from \$145,666 to \$193,211 or from \$30.74 to \$42.25 per square foot of living area. The subject's improvement assessment of \$170,163 or \$40.26 per square foot of living area falls within the range established by the comparables in this record. Furthermore, due to economies of scale, accepted real estate valuation theory provides, all factors being equal, as the size of a property increase, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Due to the subject's smaller size, its improvement assessment per square foot is supported. Based on this evidence 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 improvement assessment is not warranted.

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

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 17, 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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