



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

APPELLANT: John Hughes  
DOCKET NO.: 21-03297.001-R-1  
PARCEL NO.: 11-15-201-025

The parties of record before the Property Tax Appeal Board are John Hughes, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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:** \$70,533  
**IMPR.:** \$143,855  
**TOTAL:** \$214,388

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 3,390 square feet of living area. The dwelling was built in 1977 with a 1985 effective age and is approximately 44 years old. Features of the home include an unfinished full basement, central air conditioning, one fireplace, and a 792 square foot garage. The property has an approximately 45,077 square foot site and is located in Libertyville, Libertyville 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 located in the same assessment neighborhood code as the subject property and within 0.35 of a mile from the subject. The comparables are improved with 2-story dwellings of wood siding or brick exterior construction ranging in size from 2,914 to 3,816 square feet of living area. The dwellings are either 44 or 45 years old. Each comparable has an unfinished

basement, central air conditioning, and a garage that ranges in size from 484 to 834 square feet of building area. Three comparables each have one or two fireplaces. The comparables have improvement assessments ranging from \$117,515 to \$150,481 or from \$39.13 to \$40.33 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$134,328 or \$39.62 per 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 \$214,388. The subject property has an improvement assessment of \$143,855 or \$42.44 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five comparable properties located in the same assessment neighborhood code as the subject property and within 0.53 of a mile from the subject. The comparables are improved with 2-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,098 to 3,182 square feet of living area. The dwellings were built in either 1976 or 1977 and thus would be approximately 44 or 45 years old. Comparables #2 and #3 have effective ages of 1980 and 1986, respectively. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces, and a garage that ranges in size from 504 to 930 square feet of building area. Comparable #3 has a swimming pool. The comparables have improvement assessments ranging from \$132,067 to \$141,329 or from \$42.63 to \$44.95 per square foot of living area.

### **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 nine comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #4 due to differences in dwelling size when compared to the subject. The Board also gives less weight to board of review comparable #3 which features an inground swimming pool, unlike the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are similar to the subject in location, design, age, dwelling size, and most features. These comparables have improvement assessments ranging from \$122,018 to \$141,329 or from \$39.13 to \$44.95 per square foot of living area. The subject's improvement assessment of \$143,855 or \$42.44 per square foot of living area falls above the range established by the best comparables in the record on a total improvement assessment basis but within the range on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their smaller dwelling size, the Board finds the subject's higher total improvement assessment is justified. Based on this record, the Board finds the appellant

did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's 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



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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