



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

APPELLANT: Robert Whitney  
DOCKET NO.: 21-03374.001-R-1  
PARCEL NO.: 11-21-409-001

The parties of record before the Property Tax Appeal Board are Robert Whitney, 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:** \$63,945  
**IMPR.:** \$182,115  
**TOTAL:** \$246,060

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 3,293 square feet of living area.<sup>1</sup> The dwelling was constructed in 2006 and is approximately 15 years old. Features of the home include a basement, central air conditioning, four full bathrooms, one half bathroom, two fireplaces and a 451 square foot garage. The property has an approximately 9,961 square foot site and is located in Libertyville, Libertyville Township, Lake County.<sup>2</sup>

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<sup>1</sup> The parties differ as to the subject's dwelling size. The Board finds the best evidence of size is found in the subject's property record provided by the board of review, which contained a schematic diagram and dimensions of the improvements.

<sup>2</sup> The subject's site size was obtained from the Section III-Description of Property of the appellant's appeal petition.

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 that have the same assessment neighborhood code as the subject and are located within .37 of a mile from the subject property. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 2,684 to 3,560 square feet of living area. The dwellings are 14 to 29 years old. Each comparable has a basement, central air conditioning, two or three full bathrooms, one or two half bathrooms and a garage ranging in size from 455 to 567 square feet of building area. Three comparables each have a fireplace. The comparables have improvement assessments ranging from \$111,280 to \$187,103 or from \$40.79 to \$52.56 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 \$246,060. The subject property has an improvement assessment of \$182,115 or \$55.30 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 that are located within .54 of a mile from the subject property and three comparables have the same assessment neighborhood code as the subject. The board of review's comparables #2 and #3 are the same properties as the appellant's comparables #3 and #4, respectively. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 3,170 to 3,592 square feet of living area. The dwellings were built from 2004 to 2007. Each comparable has a basement, central air conditioning, two to four full bathrooms, one half bathroom, one or two fireplaces and a garage ranging in size from 455 to 576 square feet of building area. The comparables have improvement assessments ranging from \$162,616 to \$250,549 or from \$50.91 to \$69.75 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 a total of seven suggested equity comparables for the Board's consideration, as two properties were common to both parties. The Board has given less weight to the appellant's comparables #1 and #2 due to their smaller dwelling sizes and older ages, when compared to the subject. The Board has given reduced weight to board of review comparables #4 and #5 due to their locations outside of the subject's neighborhood.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables, which includes the two common comparables. The Board finds these comparable are overall most similar to the subject in location, dwelling size, design, age and some features. However, all three comparables have a fewer number of bathrooms and fireplaces when compared to the subject, suggesting upward adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, these best comparables have improvement assessments that range from \$162,616 to \$187,103 or from \$50.91 to \$54.60 per square foot of living area. The subject's improvement assessment of \$182,115 or \$55.30 per square foot of living area falls within the range established by the best comparables in the record in terms of total improvement assessment but above the range on a per square foot basis, which appears to be justified given its superior features. 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: February 20, 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

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

APPELLANT

Robert Whitney, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld & Associates, LLC  
40 Skokie Blvd  
Suite 150  
Northbrook, IL 60062

COUNTY

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