



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

APPELLANT: Bart Ames
DOCKET NO.: 21-03382.001-R-1
PARCEL NO.: 15-36-302-013

The parties of record before the Property Tax Appeal Board are Bart Ames, 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: \$110,140
IMPR.: \$89,160
TOTAL: \$199,300

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 1-story dwelling of wood siding exterior construction with 3,249 square feet of living area. The dwelling was built in 1964 and is approximately 57 years old. Features include a concrete slab foundation, central air conditioning, one fireplace, and a detached 864 square foot garage. The subject property has an approximately 83,454 square foot site and is located in Riverwoods, Vernon 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 and located from 0.67 of a mile to 2.38 miles from the subject. The comparables are improved with 1-story dwellings of brick or wood siding exterior construction that range in size from 2,214 to 3,358 square feet of living area. The homes range in age from 38 to 62 years old. One comparable has a basement

with finished area and three comparables each have a concrete slab or crawl space foundation with one reportedly having finished area. Each comparable has central air conditioning, one or two fireplaces, and an attached garage that ranges in size from 484 to 840 square feet of building area. Comparable #1 is also reported to have a detached garage. The comparables have improvement assessments ranging from \$48,511 to \$64,840 or from \$18.47 to \$21.99 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$66,360 or \$20.42 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 \$199,300. The subject property has an improvement assessment of \$89,160 or \$27.44 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five assessment comparables with the same assessment neighborhood code as the subject and located from 0.26 of a mile to 2.06 miles from the subject. The comparables are improved with 1-story dwellings of wood siding or wood siding and stone exterior construction that range in size from 3,177 to 3,325 square feet of living area. The homes were built from 1960 to 1978 with comparables #1 and #5 having effective years built of 1962 and 1971, respectively. One comparable has an unfinished basement and four comparables each have a crawl space or concrete slab foundation. Each comparable has central air conditioning, one or two fireplaces, and an attached garage that ranges in size from 528 to 933 square feet of building area. Comparable #2 has a hot tub and pole building. The comparables have improvement assessments ranging from \$124,179 to \$179,164 or from \$37.35 to \$55.52 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 argued 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 assessment comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which differ from the subject in dwelling size and/or are located over 1 mile from the subject. Additionally, the appellant's comparable #1 is a newer home than the subject. The Board also gives less weight to board of review comparables #2 and #4 which differ from the subject in age, has a basement foundation, unlike the subject, and/or is located over 2 miles from the subject.

The Board finds the best evidence of assessment equity to the parties' three remaining comparables which are more similar when compared to the subject in location, design, age, dwelling size, and most features. These comparables have improvement assessments ranging

from \$124,179 to \$179,164 or from \$37.35 to \$55.52 per square foot of living area. The subject property has an improvement assessment of \$89,160 or \$27.44 per square foot of living area which falls below the range established by the best comparables in this record. Based on this record, the Board finds the appellant did not prove by 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:

July 18, 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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