



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

APPELLANT: Hal Brown
DOCKET NO.: 21-03388.001-R-1
PARCEL NO.: 15-36-301-008

The parties of record before the Property Tax Appeal Board are Hal Brown, 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: \$120,153
IMPR.: \$153,953
TOTAL: \$274,106

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 4,190 square feet of living area. The dwelling was built in 1971 with an effective year built of 1974 and a chronological age of 50 years old. Features of the home include a crawl space foundation, central air conditioning, one fireplace, an attached 1,013 square foot garage, and a pole building with 504 square feet of building area. The property has an approximately 104,491 square foot site and is located in Riverwoods, Vernon Township, Lake County.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument, the appellant submitted four equity comparables with the same assessment neighborhood code as the subject property and located from 0.31 of a mile to 1.93 miles from the subject. The comparables are improved with 1-story dwellings of brick or wood siding exterior construction ranging in size from 3,746 to 4,236 square feet of

living area. The dwellings range in age from 39 to 68 years old. One comparable has a basement with finished area and three comparables each have a crawl space or concrete slab foundation. Each comparable has central air conditioning, one or two fireplaces, and an attached or detached garage ranging in size from 572 to 1,104 square feet of building area. The comparables have improvement assessments ranging from \$110,087 to \$141,885 or from \$29.39 to \$35.02 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$135,441 or \$32.32 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$274,106. The subject property has an improvement assessment of \$153,953 or \$36.74 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted assessment information on five equity comparables that are located from 0.51 of a mile to 2.13 miles from the subject. Four of these comparables have the same assessment neighborhood code as the subject property. The comparables are reported to be improved with 1-story or 2-story dwellings of Dryvit, brick, or wood siding exterior construction ranging in size from 3,615 to 4,994 square feet of living area. The dwellings were built from 1978 to 2000 with comparable #2 having an effective year built of 1986. Four comparables each have a basement with one having finished area and one comparable has a crawl space foundation. Each comparable has central air conditioning, one or two fireplaces, and an attached garage and/or detached garage with combined building area ranging from 758 to 1,138 square feet. Comparable #1 has an inground swimming pool. The comparables have improvement assessments ranging from \$157,482 to \$206,307 or from \$37.50 to \$53.59 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 with respect to the subject's improvement 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 #1 and #2 which are located over 1 mile from the subject and/or have a basement foundation, unlike the subject. The Board gives less weight to board of review comparables #1, #3, #4, and #5 due to their larger dwelling sizes, newer ages, their locations over 1 mile from the subject, and/or basement foundations which the subject lacks. Furthermore, board of review comparable #1 has an inground swimming pool, unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #4 as well as board of review comparable #2, none of which have a pole building like the subject, but are overall more similar to the subject in location, design, age, dwelling size, and other features. The best comparables have improvement assessments ranging from \$138,929 to \$204,002 or from \$33.50 to \$45.94 per square foot of living area. The subject's improvement assessment of \$153,953 or \$36.74 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 from the subject, 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:

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

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

APPELLANT

Hal Brown, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & 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