



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

APPELLANT: Hal Brown  
DOCKET NO.: 21-03389.001-R-1  
PARCEL NO.: 15-36-103-010

The parties of record before the Property Tax Appeal Board are Hal Brown, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; and the Lake County Board of Review.<sup>1</sup>

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:** \$103,708  
**IMPR.:** \$132,335  
**TOTAL:** \$236,043

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 3,177 square feet of living area. The dwelling was constructed in 1978 and is approximately 43 years old. Features of the home include a crawl space foundation, central air conditioning, a fireplace, hot tub, an attached 933 square foot garage and a 693 square foot pole building. The property has an approximately 91,730 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 assessment information

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<sup>1</sup> 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.

on four comparable properties with the same assessment neighborhood code as the subject and located from .19 to .25 miles from the subject. The comparables are improved with 1-story dwellings of wood siding exterior construction ranging in size from 3,249 to 3,460 square feet of living area. The dwellings are 51 to 78 years old. One comparable has a partial basement, that has finished area, and three comparables have slab foundations. The comparables have central air conditioning and an attached or detached garage ranging in size from 520 to 864 square feet of building area. Comparable #2 has an additional detached garage. The comparables have improvement assessments ranging from \$89,160 to \$116,794 or from \$27.44 to \$29.36 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 \$236,043. The subject property has an improvement assessment of \$132,335 or \$41.65 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted assessment information on four comparable properties with the same assessment neighborhood code as the subject and located from .77 to 1.67 miles from the subject. The comparables are improved with 1-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 3,126 to 3,240 square feet of living area. The dwellings were built from 1964 to 1978 with comparables #1 and #2 having effective years built of 1986 and 1966, respectively. Three comparables have full unfinished basements and one comparable has a crawl space foundation. The comparables have central air conditioning, three comparables each have one or two fireplaces, and each comparable has an attached garage ranging in size from 529 to 897 square feet of building area. Comparable # 3 has an additional 949 square foot detached garage and comparable #3 has an inground swimming pool and a greenhouse. The comparables have improvement assessments ranging from \$132,345 to \$156,325 or from \$42.01 to \$48.46 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 eight comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparable #2 as well as board of review comparables #2, #3 and #4, due to their location over a mile from the subject, their swimming pool feature and/or their basement foundation when compared to the subject. In addition, appellant's comparable #2 is 35 years older than 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, age, design and dwelling size with varying degrees of similarity to the subject in features. The two best appellant's comparables are older dwellings that lack a pole building when compared to the subject. The best board of review comparable lacks a pole building and has an attached garage that is smaller than the subject's attached garage. Nevertheless, the best comparables have improvement assessments ranging from \$89,160 to \$137,006 or from \$27.44 to \$42.64 per square foot of living area. The subject's improvement assessment of \$132,335 or \$41.65 per square foot of living area falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. 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

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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