



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

APPELLANT: Martin Rosenfeld
DOCKET NO.: 21-03390.001-R-1
PARCEL NO.: 15-36-103-019

The parties of record before the Property Tax Appeal Board are Martin Rosenfeld, 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: \$101,225
IMPR.: \$126,917
TOTAL: \$228,142

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 3,228 square feet of living area. The dwelling was constructed in 1972 and is approximately 49 years old. Features of the home include a concrete slab foundation, central air conditioning, two fireplaces, and an 800 square foot attached garage. The property has an approximately 85,990 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 property and located from 0.28 of a mile to 2.20 miles from the subject. The comparables are improved with 1-story dwellings of brick or wood siding exterior construction ranging in size from 3,049 to 3,435 square feet of living area. The dwellings range in age from 40 to 78 years old. Two

comparables each have a concrete slab foundation and two comparables each have a basement with finished area. Three comparables each have central air conditioning. Each comparable has from one to three fireplaces, and an attached garage that ranges in size from 510 to 910 square feet of building area. Comparables #1 and #2 each have an additional detached garage. The comparables have improvement assessments that range from \$96,796 to \$121,349 or from \$28.18 to \$36.97 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$108,541 or \$33.62 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 \$228,142. The subject property has an improvement assessment of \$126,917 or \$39.32 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 with the same assessment neighborhood code as the subject property and located from 0.23 of a mile to 1.87 miles from the subject. The comparables are improved with 1-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,177 to 3,254 square feet of living area. The dwellings were built from 1976 to 1978 with comparable #1, the oldest comparable, having an effective year built of 1986. Three comparables each have a basement with one having finished area and two comparables each have a crawl space foundation. Each comparable has central air conditioning and an attached garage that ranges in size from 600 to 933 square feet of building area. Four comparables each have one or two fireplaces. Comparable #2 has a hot tub and a pole building. Comparable #3 has a 949 square foot detached garage. Comparable #5 has a concrete tennis court. The comparables have improvement assessments that range from \$132,335 to \$156,325 or from \$41.01 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 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 nine suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, and #3 which differ from the subject in age, have a basement foundation, and/or is located over 2 miles from the subject. The Board also gives less weight to board of review comparables #3, #4, and #5 which each have a basement foundation and/or is located over 1 mile from the subject. The Board also gives reduced weight to board of review comparable #2 which has additional features that the subject lacks, including a hot tub and a pole building.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4 and board of review comparable #1 which is similar to the subject in location, design, age, dwelling size, and most features. These comparables have improvement assessments of \$121,349 and \$137,006 or of \$36.97 and \$42.64 per square foot of living area, respectively. The subject's improvement assessment of \$126,917 or \$39.32 per square foot of living area is bracketed by the improvement assessments of the two best comparables in the record. Based on this record and after considering adjustments to the two 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: 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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