



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

APPELLANT: George Hartnett  
DOCKET NO.: 21-03473.001-R-1  
PARCEL NO.: 11-22-107-002

The parties of record before the Property Tax Appeal Board are George Hartnett, 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:** \$52,337  
**IMPR.:** \$17,151  
**TOTAL:** \$69,488

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 brick exterior construction with 936 square feet of living area. The dwelling was built in 1950 and is approximately 71 years old. Features of the home include a concrete slab foundation, central air conditioning, and a 352 square foot garage. The property has an approximately 8,402 square foot site<sup>1</sup> and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located in the same assessment neighborhood code as the subject property. The properties have sites that range in size from 7,400 to 10,402 square feet of land area and are improved with 1-story dwellings with brick or wood siding exterior construction ranging in size from 936 to 1,485 square feet of living area.

---

<sup>1</sup> The only evidence of the subject's lot size was provided by the appellant.

The dwellings range in age from 70 to 73 years old. One comparable has an unfinished basement and two comparables each have a concrete slab foundation. Two comparables each have central air conditioning. One comparable has one fireplace. Each comparable has a garage that ranges in size from 360 to 528 square feet of building area. The properties sold from March 2020 to March 2021 for prices ranging from \$195,000 to \$290,000 or from \$170.07 to \$220.28 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$58,886 which reflects a market value of \$176,676 or \$188.76 per square foot of living area, land included, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,488. The subject's assessment reflects a market value of \$208,986 or \$223.28 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue. In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located in different assessment neighborhood codes than the subject property and within 0.19 of a mile from the subject. The properties are improved with 1-story dwellings of brick exterior construction with either 936 or 996 square feet of living area. The dwellings were built in either 1948 or 1949 and thus would be approximately 72 or 73 years old. Each comparable has a concrete slab foundation and a garage that ranges in size from 308 to 528 square feet of building area. Three comparables each have central air conditioning. The properties sold from May 2020 to September 2021 for prices ranging from \$248,000 to \$295,000 or from \$249.00 to \$315.17 per square foot of living area, land included.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 eight comparable sales submitted by the parties in support of their respective positions. The Board gives less weight to the appellant's comparables #2 and #3 which differ significantly from the subject in dwelling size. The Board finds the best evidence of market value to be the parties' remaining comparables which are most similar to the subject in dwelling size with varying degrees of similarity in location, design, age, dwelling size, and other features. These properties sold from March 2020 to September 2021 for prices ranging from \$195,000 to \$295,000 or from \$220.28 to \$315.17 per square foot of living area, land included. The subject's assessment reflects a market value of \$208,986 or \$223.28 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported 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: January 16, 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

George Hartnett, 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