



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

APPELLANT: Robert & Susan Ross
DOCKET NO.: 21-03558.001-R-1
PARCEL NO.: 16-04-409-015

The parties of record before the Property Tax Appeal Board are Robert & Susan Ross, the appellants, by attorney Brianna L. Golan, of Golan Christie Taglia LLP 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: \$91,229
IMPR.: \$160,523
TOTAL: \$251,752

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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.¹

Findings of Fact

The subject property consists of a two-story dwelling of brick exterior construction with 3,571 square feet of living area. The dwelling was constructed in 1966. Features of the home include a basement, central air conditioning, two fireplaces and a 512 square foot garage. The property has an approximately 20,000 square foot site and is located in Lake Forest, Vernon Township, Lake County.

The appellants contend assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellants submitted information on five equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of brick or brick and wood siding exterior

¹ The originally scheduled hearing was waived by the appellants, in lieu of a decision to be written on the evidence without objection by the board of review.

construction that range in size from 2,796 to 3,668 square feet of living area and were each built in 1966. Each comparable has a basement, with two having finished area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 462 to 918 square feet of building area. Comparable #5 has an inground swimming pool. The comparables have improvement assessments ranging from \$73,388 to \$155,957 or from \$21.23 to \$42.52 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$109,451 or \$30.65 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 \$251,752. The subject has an improvement assessment of \$160,523 or \$44.95 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 located in the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings of brick and wood siding exterior construction that range in size from 3,487 to 3,879 square feet of living area. The homes were built from 1964 to 1971. Each comparable has a basement, with three having finished area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 529 square feet of building area. The comparables have improvement assessments ranging from \$160,718 to \$183,189 or from \$44.67 to \$49.58 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted ten equity comparables for the Board's consideration. The Board gives less weight to appellants' comparables #2, #4 and #5 along with board of review comparables #1, #3 and #5 which differ from the subject in finished basement amenity, larger garage size and/or feature an inground swimming pool which the subject property lacks. The Board finds the best evidence of assessment equity to be appellants' comparables #1 and #3 along with board of review comparables #2 and #4 which are more similar to the subject in location, age, dwelling size and other features. These comparables have improvement assessments that range from \$76,795 to \$169,957 or from \$24.44 to \$48.74 per square foot of living area. The subject's improvement assessment of \$160,523 or \$44.95 per square foot of living area falls within the range established by the best comparables in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants 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:

November 21, 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

Robert & Susan Ross, by attorney:
Brianna L. Golan
Golan Christie Taglia LLP
70 West Madison Street
Suite 1500
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085