



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

APPELLANT: Joe Steinwold
DOCKET NO.: 22-00163.001-R-1
PARCEL NO.: 12-30-301-032

The parties of record before the Property Tax Appeal Board are Joe Steinwold, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County in Lake Zurich; 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: \$103,716
IMPR.: \$431,285
TOTAL: \$535,001

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 2022 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 2-story dwelling of wood siding and stone exterior construction with 4,726 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full basement with 1,946 square feet of finished area, central air conditioning, four fireplaces and a 693 square foot garage. The property has an approximately 19,600 square foot site and is located in Lake Forest, Shields 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 that have the same assessment neighborhood code as the subject. The comparables are improved with 1.75-story or 2-story dwellings of brick or stone exterior construction ranging in size from 4,632 to 4,790 square feet of living area. The dwellings were built from 2001 to 2006. Each comparable has a full or a partial basement with 1,476 to 2,109 square feet of

finished area, central air conditioning, four to six fireplaces and a garage ranging in size from 648 to 880 square feet of building area. Comparable #2 has an inground swimming pool and a hot tub, and comparable #4 has a partially finished attic. The comparables have improvement assessments ranging from \$417,240 to \$425,393 or from \$87.38 to \$90.08 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$410,888 or \$86.94 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 \$535,001. The subject property has an improvement assessment of \$431,285 or \$91.26 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 that have the same assessment neighborhood code as the subject. The board of review's comparables #2 and #5 are the same properties as the appellant's comparables #1 and #4, respectively. The comparables are improved with 2-story dwellings of brick, stone, or brick and stone exterior construction ranging in size from 4,292 to 4,790 square feet of living area. The dwellings were built in 2001 or 2004. The comparables each have a full or a partial basement with 1,473 to 2,172 square feet of finished area, one of which is a walk-out. Each comparable has central air conditioning, three to five fireplaces and a garage ranging in size from 664 to 880 square feet of building area. Comparable #1 has an inground swimming pool, comparable #3 has a hot tub, and comparable #5 has a partially finished attic. The comparables have improvement assessments ranging from \$410,699 to \$445,415 or from \$87.38 to \$98.22 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 seven suggested equity comparables for the Board's consideration, as two comparables were common to both parties. The Board has given less weight to the appellant's comparable #2 and board of review comparable #1 as each has an inground swimming pool, unlike the subject.

The Board finds the best evidence of assessment equity to be the parties' five remaining comparables, which includes the two common comparables. The Board finds these five comparables are relatively similar to the subject in location, dwelling size, age and some features. However, the Board finds four of the five comparables have slightly older dwellings and four of the five comparables have less finished basement area, when compared to the subject dwelling, suggesting upward adjustments would be required to make the comparables more

equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from \$410,699 to \$425,393 or from \$87.38 to \$98.22 per square foot of living area. The subject's improvement assessment of \$431,285 or \$91.26 per square foot of living area falls above the range established by the best comparables in the record in terms of total improvement assessment but within the range on a per square foot basis. The subject's higher total improvement assessment appears to be justified given its somewhat newer age and larger finished basement area. Therefore, after considering adjustments to the 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: 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

Joe Steinwold, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

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