



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

APPELLANT: Ernie Denninger
DOCKET NO.: 22-00541.001-R-1
PARCEL NO.: 12-33-407-020

The parties of record before the Property Tax Appeal Board are Ernie Denninger, 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: \$95,309
IMPR.: \$191,386
TOTAL: \$286,695

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 exterior construction with 2,860 square feet of living area. The dwelling was built in 1933 and is approximately 89 years old. The dwelling has a reported effective age of 1975 due to remodeling in 2016. Features of the home include a basement with 1,001 square feet of finished area, central air conditioning, two fireplaces, five full bathrooms, two half bathrooms, and a 360 square foot garage. The property has an approximately 11,090 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 located in the same assessment neighborhood code as the subject property and within 0.43 of a mile from the subject. The comparables are improved with 1.5-story or 2-story

dwelling of brick or wood siding exterior construction ranging in size from 2,749 to 3,189 square feet of living area. The dwellings range in age from 54 to 102 years old. The comparables each have a basement with 515 to 800 square feet of finished area, central air conditioning, from one to three fireplaces, from two to four full bathrooms, one or two half bathrooms, and a garage that ranges in size from 400 to 588 square feet of building area. The comparables have improvement assessments ranging from \$154,003 to \$174,951 or from \$53.74 to \$56.02 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$156,585 or \$54.75 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 \$286,695. The subject property has an improvement assessment of \$191,386 or \$66.92 per square foot of living area.

The board of review evidence includes details for a permit issued on February 12, 2015 for a "2 story addition" with a reported \$235,000 value.

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 and within 0.68 of a mile from the subject. Board of review comparables #3 and #5 are the same properties as the appellant's comparables #2 and #4, respectively. The comparables are improved with 1.5-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 2,749 to 3,074 square feet of living area. The dwellings were built from 1920 to 1957 and thus would range in age from approximately 65 to 102 years old. The dwellings have reported effective ages ranging from 1953 to 1982. Each comparable has a basement, with four having from 618 to 1,181 square feet of finished area, central air conditioning, from one to three fireplaces, three full bathrooms, and a garage that ranges in size from 420 to 1,014 square feet of building area. Four comparables each have one or two half bathrooms. The comparables have improvement assessments ranging from \$154,003 to \$259,913 or from \$54.42 and \$84.55 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 appellant 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 parties submitted a total of seven equity comparables for the Board's consideration, two of which are shared by both parties. The Board gives less weight to board of review comparable #2 which appears to be an outlier with an improvement assessment that is considerably higher than the other comparables in this record.

The Board finds the best evidence of assessment equity to be the parties' six remaining comparables, which includes two common comparables, which are similar to the subject in location and dwelling size with varying degrees of similarity in other features. These comparables have improvement assessments ranging from \$154,003 to \$178,787 or from \$53.74 to \$60.10 per square foot of living area. The subject's improvement assessment of \$191,386 or \$66.92 per square foot of living area falls above the range established by the best comparables in this record. However, the subject's assessment is logical considering its superior bathroom count, finished basement area size, and/or newer effective age, due to its 2016 remodeling, when compared to the best comparables 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 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: June 18, 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

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