FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: John Fowler
DOCKET NO.: 22-00546.001-R-1
PARCEL NO.: 12-28-307-026

The parties of record before the Property Tax Appeal Board are John Fowler, 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:	$81,465
IMPR.:	$149,313
TOTAL:	$230,778

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 1.5-story dwelling of wood and asphalt shingle exterior construction with 2,367 square feet of living area. The dwelling was built in 1924 and is approximately 98 years old. The home has an effective age of 1935 and was remodeled in 2005.[1] Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a 576 square foot garage. The property has an approximately 8,750 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 are located in the same assessment neighborhood code as the subject property

[1] Additional details regarding the subject not reported by the appellant are found in the subject's property record card presented by the board of review.

and from 0.05 of a mile to 1.4 miles from the subject. The comparables are improved with 1.75-story or 2-story dwellings of stucco or wood siding exterior construction ranging in size from 2,167 to 2,955 square feet of living area. The dwellings range in age from 97 to 109 years old. The comparables each have a basement with finished area, central air conditioning, and a garage that ranges in size from 484 to 785 square feet of building area. Three comparables each have one fireplace. The comparables have improvement assessments ranging from $112,090 to $150,711 or from $50.84 to $54.65 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $230,778. The subject property has an improvement assessment of $149,313 or $63.08 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located in the same assessment neighborhood code as the subject property and from 0.09 of a mile to 1.34 miles from the subject. The comparables are improved with 1.5-story or 1.75-story dwellings of brick or wood siding exterior construction ranging in size from 2,216 to 2,667 square feet of living area. The dwellings were built from 1900 to 1929 and thus would range in age from approximately 93 to 122 years old. Comparables #2 and #4 have reported effective ages of 1926 and 1920, respectively. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning and either one or four fireplaces. Three comparables each have a garage that ranges in size from 342 to 660 square feet of building area. The comparables have improvement assessments ranging from $182,574 to $334,994 or from $68.65 and $150.29 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 eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, and #3 as well as board of review comparable #4 due to differences from the subject in location, with sites over 1.30 miles from the subject, and/or dwelling size. The Board also gives diminished weight to board of review comparable #2 which appears to be an outlier with a significantly higher improvement assessment than the other comparables in this record, as well as lacking a garage, which is a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4 as well as board of review comparables #1 and #3 which are overall more similar to the subject in location, age, dwelling, and other features. These comparables have improvement assessments ranging from $120,223 to $211,034 or from $54.65 to $84.14 per square foot of living area. The subject's improvement assessment of $149,313 or $63.08 per square foot of living area falls within the range established by 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: ________________ ________________

C E R T I F I C A T I O N

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 19, 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

John Fowler, 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