



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

APPELLANT: Troy Lohrmann  
DOCKET NO.: 22-00566.001-R-1  
PARCEL NO.: 05-16-301-005

The parties of record before the Property Tax Appeal Board are Troy Lohrmann, 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:** \$43,115  
**IMPR.:** \$106,632  
**TOTAL:** \$149,747

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-story dwelling of wood siding exterior construction with 1,746 square feet of living area. The dwelling was constructed in 1987 and is approximately 35 years old. Features of the home include a walkout basement with finished area, central air conditioning, two fireplaces, 3.5 bathrooms, and a 748 square foot garage. The property has an approximately 19,785 square foot site and is located in McHenry, Grant Township, Lake County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables that are located in the subject's assessment neighborhood code and within 0.84 of a mile from the subject. The comparables are improved with 1-story homes of brick or wood siding exterior construction ranging in size from 1,395 to 2,200 square feet of living area. The dwellings range in age from 48 to 72 years old. Each home has a walkout basement with

finished area, central air conditioning, 1.5 or 2.0 bathrooms, and one or two fireplaces. Two homes each have a garage with either 400 or 936 square feet of building area. The comparables have improvement assessments ranging from \$71,163 to \$105,133 or from \$47.79 to \$51.83 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$85,815 or \$49.15 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 \$149,747. The subject property has an improvement assessment of \$106,632 or \$61.07 per square foot of living area.

The board of review provided a copy of the appellant's grid analysis with handwritten adjustments to the comparables for differences when compared to the subject to arrive at adjusted improvement assessments per square foot of living area ranging from \$48.34 to \$53.82.

In support of its contention, of the correct assessment the board of review submitted information on five equity comparables that are located in the subject's assessment neighborhood code and within 0.91 miles from the subject. The comparables are improved with 1-story homes of frame exterior construction ranging in size from 1,011 to 2,126 square feet of living area. The dwellings were built from 1950 to 1998, with comparables #3 and #5 having reported effective ages of 1998 and 1978, respectively. The comparables each have a basement with three having finished area, where four of these are described as walkouts. Each comparable has central air conditioning, one or two fireplaces, and 1.0 to 3.0 bathrooms. Four homes each have one garage ranging in size from 550 to 864 square feet of building area. Comparable #5 has an additional detached garage with 508 square feet of living area. Comparable #1 has two additional detached garages with 2,188 total combined building area. The comparables have improvement assessments ranging from \$55,935 to \$112,226 or from \$52.79 to \$73.82 per square foot of living area.

The board of review's evidence included handwritten notes on its grid analysis for adjustments for differences when compared to the subject to arrive at adjusted improvement assessments per square foot of living area ranging from \$55.89 to \$74.82. 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 record contains a total of nine equity comparables for the Board's consideration. The Board finds none of the parties' comparables are truly similar to the subject due to substantial differences from the subject in age/effective age, dwelling size, basement features, bathroom

count, fixtures, and/or garage count. Nevertheless, the Board gives less weight to the appellant's comparables #1, #3, and #4 as well as board of review comparables #1, #2, #3, and #5 due to differences from the subject in garage count, basement features, and/or dwelling size.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2 and the board of review's comparable #4 which are overall more similar to the subject in location, design, dwelling size, and features, although these comparables have varying degrees of similarity to the subject in age. These two more similar comparables have improvement assessments of \$103,293 and \$111,843 or of \$51.83 and \$62.66 per square foot of living area, respectively. The subject's improvement assessment of \$106,632 or \$61.07 per square foot of living area is bracketed by the two best comparables in this record. Based on this record and after considering appropriate adjustments to the two 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:

May 21, 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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