



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

APPELLANT: Mark O'Brien
DOCKET NO.: 22-00640.001-R-1
PARCEL NO.: 11-16-306-027

The parties of record before the Property Tax Appeal Board are Mark O'Brien, 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 **A Reduction** 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: \$102,487
IMPR.: \$222,040
TOTAL: \$324,527

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 brick and frame exterior construction with 3,765 square feet of living area. The dwelling was constructed in 2004 and is approximately 18 years old. Features of the home include an unfinished basement, central air conditioning, two fireplaces, five full bathrooms, one half bathroom, and a 759 square foot garage. The property has an approximately 11,410 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends assessment inequity with respect to 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 0.5 of a mile from the subject property. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 2,972 to 4,906 square feet of living area.

The homes range in age from 15 to 26 years old. Each comparable has an unfinished basement, central air conditioning, from two to five fireplaces, four or five full bathrooms, and a garage ranging in size from 468 to 718 square feet of building area. Three comparables each have one or two half bathrooms. The comparables have improvement assessments that range from \$185,802 to \$280,627 or from \$54.75 to \$63.21 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$222,040 or \$58.97 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 \$394,225. The subject property has an improvement assessment of \$291,738 or \$77.49 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 subject's assessment neighborhood code and within 0.35 of a mile from the subject property. However, the board of review provided 2023 assessment information in their grid. As a result, the Board will not consider the board of review evidence as the 2023 assessment information is not responsive to the appellant's 2022 tax year appeal.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted four equity comparables for the Board's consideration, as the board provided 2023 assessment data which is not responsive to the appellant's 2022 tax year appeal and will not be considered in this appeal. However, the Board gives less weight to the appellant's comparable #3 as it is a considerably larger home than the subject and less similar in dwelling size to the subject than other comparables in this record. The three remaining comparables have improvement assessments that range from \$185,802 to \$212,773 or from \$54.75 to \$63.21 per square foot of living area. The Board gives most weight to the appellant's comparable #1 with an improvement assessment of \$22,773 or \$54.75 per square feet of living area as it is closer in dwelling size to the subject than the other remaining comparables but is older and has inferior features when compared to the subject. The subject's improvement assessment of \$291,738 or \$77.49 per square foot of living area falls above the two best comparables in this record and is excessive. Based on this record and after consideration of appropriate adjustments to the remaining comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request is 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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COUNTY

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