



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

APPELLANT: Daniel Naughton  
DOCKET NO.: 22-00650.001-R-1  
PARCEL NO.: 01-36-201-011

The parties of record before the Property Tax Appeal Board are Daniel Naughton, 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:** \$83,305  
**IMPR.:** \$204,637  
**TOTAL:** \$287,942

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 3,732 square feet of living area. The dwelling was constructed in 2002 and is approximately 20 years old. Features of the home include a finished walk-out basement, central air conditioning, one fireplace and an attached garage with 832 square feet of building area. The property has a 19,200 square foot site and is located in Lake Villa, Lake Villa 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 suggested equity comparables located in the same assessment neighborhood as the subject and from .04 of a mile to 1.25 miles from the subject property. The comparables are improved with either 2-story or part 2-story with 1-story dwellings of wood siding exterior construction that range in size from 3,082 to 4,685 square feet of living area. The dwellings range in age from 7 to 20 years old. Each comparable has a basement, three with finished area, central air conditioning, either one or two fireplaces and an attached garage ranging in size from 528 to 1,652 square feet of building area. Comparable #3 also has a detached garage. The comparables have improvement assessments that range from \$126,486 to \$229,976 or from \$32.91 to \$49.62 per square foot of living area. Based on this evidence, the

appellant requested the subject's improvement assessment be reduced to \$157,770 or \$42.27 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 \$287,942. The subject property has an improvement assessment of \$204,637 or \$54.83 square foot of living area.

In response to the appeal, the board of review provided the property record card for subject, indicating the dwelling has a 357 square feet screened porch, a main floor balcony and a second-floor balcony with exterior spiral stairs and views of the Columbia Bay Lake. The board of review also submitted an aerial map depicting the location of the subject property in relation to the comparable sales submitted by board of review and noting comparables #1 and #2 are located in FEMA flood hazard areas.

In support of its contention of the correct assessment the board of review submitted information on five suggested equity comparables located within the same assessment neighborhood code as the subject and from .01 of a mile to 1.74 miles from the subject property. Comparable #3 is the same property as the appellant's comparable #3. The comparables are improved with 2-story dwellings of brick, wood siding or stone and wood siding exterior construction ranging in size from 3,326 to 4,635 square feet of living area. The dwellings were built from 2001 to 2007. Three comparables each have a basement with finished area, one of walk-out design, and two comparables each have a crawl space foundation. Each comparable has central air conditioning, one or two fireplaces and an attached garage ranging in size from 546 to 1,652 square feet of building area. Comparable #3, the common comparable, has a detached 900 square foot garage/workshop. The comparables have improvement assessments ranging from \$156,076 to \$229,976 or from \$41.42 to \$62.53 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 eight suggested comparable sales for the Board's consideration, with one comparable being common to both parties. The Board has given less weight to the appellant's comparables, which includes the common comparable, as appellant's comparable #1 has an unfinished basement and comparables #2, #3 and #4, which includes the common comparable, have dissimilar dwelling sizes when compared to the subject. The Board gave reduced weight to board of review comparables #1 and #2, due to their crawl space foundation when compared to the subject's finished walk-out basement.

The Board finds the best evidence of improvement assessment to be board of review comparables #4 and #5. The Board finds these comparables are most similar to the subject in location, design,

age, dwelling size and some features. These most similar comparables have improvement assessments of \$200,421 and \$208,596 or \$60.26 and \$62.53 per square foot of living area. The subject's improvement assessment of \$204,637 or \$54.83 per square foot of living area, which is bracketed by the two best comparables contained in the record in terms of total improvement assessment and below the comparables on a per square foot basis. Based on this record and after considering adjustments to the two comparables for differences from 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 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:

April 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

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