



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

APPELLANT: Thomas and Angel Jackson
DOCKET NO.: 22-00778.001-R-1
PARCEL NO.: 16-20-102-001

The parties of record before the Property Tax Appeal Board are Thomas and Angel Jackson, the appellants, 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: \$103,573
IMPR.: \$208,328
TOTAL: \$311,901

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 4,504 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 and an attached 704 square foot garage. The property has an approximately 40,080 square foot site and is located in Bannockburn, West Deerfield Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables that are located from .5 of a mile to 1.3 miles from the subject property. The comparables are described as 2-story dwellings of wood siding or brick exterior construction that range in size from 3,625 to 5,314 square feet of living area and range in age from 14 to 34 years old. The comparables have basements with two having finished area. Each comparable has

central air conditioning, one to four fireplaces and an attached garage ranging in size from 646 to 828 square feet of building area. The comparables have improvement assessments that range from \$122,579 to \$209,785 or from \$33.81 to \$39.85 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$166,648 or \$37.00 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 \$311,901. The subject property has an improvement assessment of \$208,328 or \$46.25 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables that are located from .04 to .85 of a mile from the subject property. The comparables are described as 1-story or 2-story dwellings¹ of brick or brick and wood siding exterior construction ranging in size from 3,106 to 6,410 square feet of living area. The homes were built from 1994 to 2009. The comparables have basements with two having finished area. Each comparable has central air conditioning, two or three fireplaces, and an attached garage that ranges in size from 460 to 1,125 square feet of building area. Comparables #1, #3 and #6 each have an inground swimming pool, and comparable #3 also has a bath house. The comparables have improvement assessments that range from \$144,942 to \$313,771 or from \$46.47 to \$53.11 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 appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted ten equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables due to differences in location, dwelling size, age and/or basement finish when compared to the subject property. The board also gives less weight to the board of review comparables #1, #2, #3 and #6 due to differences from the subject in dwelling size, basement finish, and/or presence of additional improvements including an inground swimming pool and/or bath house, which are not features of the subject property.

The Board finds the best evidence of assessment equity to be board of review comparables #4 and #5 which are overall more similar to the subject in location, age, dwelling size, unfinished basement area, and most features. These comparables have improvement assessments of \$199,804 and \$204,071 or \$47.59 and \$49.89 per square foot of living area. The subject's

¹ Board of review comparable #3 was reported as a 1-story dwelling that has 2,604 square feet of ground floor living area and 6,410 square feet of above ground living area, suggesting this dwelling is a part 2-story home.

improvement assessment of \$208,328 or \$46.25 per square foot of living area falls above the two best comparables in the record on an overall improvement assessment basis and below on a per-square-foot basis which is logical given the subject's larger dwelling size relative to the two best comparables. Based on this evidence and after considering adjustments to the two best comparables for differences when compared to the subject, the Board finds the appellants 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: March 26, 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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