



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

APPELLANT: Jack Henry
DOCKET NO.: 22-00800.001-R-1
PARCEL NO.: 16-07-106-003

The parties of record before the Property Tax Appeal Board are Jack Henry, 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: \$115,123
IMPR.: \$193,452
TOTAL: \$308,575

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 1.75-story dwelling of brick exterior construction with 4,158 square feet of living area. The dwelling was constructed in 1957 and is approximately 65 years old. The dwelling has an effective construction date of 1976. Features of the home include a concrete slab foundation,¹ central air conditioning, two fireplaces and a 484 square foot garage. The property has an approximate 26,400 square foot site and is located in Lake Forest, West Deerfield 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 have the same assessment neighborhood code as the subject. The comparables

¹ The appellant's residential appeal petition under Section III and the schematic drawing within the subject's property record card provided by the board of review indicate the subject dwelling has a concrete slab foundation.

are described as 2-story dwellings of brick or wood siding exterior construction ranging in size from 3,592 to 3,977 square feet of living area. The dwellings range in age from 46 to 61 years old. The comparables each have a basement, three of which have finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 575 to 1,140 square feet of building area. The comparables have improvement assessments that range from \$132,779 to \$145,145 or from \$35.02 to \$39.98 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$155,093 or \$37.30 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 \$308,575. The subject property has an improvement assessment of \$193,452 or \$46.53 per square foot of living area.

In support of the assessment inequity argument, the board of review submitted information on five equity comparables that have the same assessment neighborhood code as the subject. The comparables are described as 1-story or 2-story dwellings² of brick and wood siding or wood siding exterior construction ranging in size from 3,744 to 4,395 square feet of living area. The dwellings were built from 1950 to 1971 with comparables #1, #3 and #5 having effective ages of 1982, 1975 and 1970, respectively. Two comparable have basements with finished area, and three comparables have a concrete slab foundation or a crawl space foundation. Each comparable has central air conditioning, one or two fireplaces and an attached garage ranging in size from 378 to 938 square feet of building area. Comparable #1 has an additional 740 square foot detached garage. Comparable #2 has an inground swimming pool. The comparables have improvement assessments that range from \$175,580 to \$255,573 or from \$46.90 to \$58.15 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 a total of nine suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and board of review comparables #1 #3 due to differences in dwelling size and/or foundation type when compared to the subject. The Board also gives less weight to board of review comparable #2 which has an inground swimming pool, which is not a feature of the subject.

² The board of review described comparables #3 and #5 as being 1-story dwellings, but the above ground living area exceeds the ground floor living area suggesting these comparables may be part 2-story dwellings.

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, dwelling size, age, foundation type and most features. These two comparables have improvement assessments of \$175,580 and \$183,830 or \$46.90 and \$48.54 per square foot of living area. The subject's improvement assessment of \$193,452 or \$46.53 per square foot of living area falls above the two best comparables in the record on an overall improvement assessment basis but below these two comparable on a per square foot basis which is logical given the subject's larger dwelling size. Based on this record and after considering adjustments to the two best 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 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:

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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