



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

APPELLANT: Osasumwen Osayimwen
DOCKET NO.: 22-00830.001-R-1
PARCEL NO.: 11-11-208-005

The parties of record before the Property Tax Appeal Board are Osasumwen Osayimwen, 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: \$68,569
IMPR.: \$163,468
TOTAL: \$232,037

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 exterior construction with 3,055 square feet of living area. The dwelling was constructed in 1999 and is approximately 23 years old. Features of the home include 5 full bathrooms and 1 half-bathroom, partially finished basement, central air conditioning, a fireplace and a garage containing 641 square feet of building area.¹ The property has a 26,536 square foot site and is located in Green Oaks, Libertyville 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 a grid analysis with information on four equity comparables located within .47 of a mile from the subject and within the same

¹ Some descriptive information of the subject dwelling was drawn from the Multiple Listing Service (MLS) data sheet submitted by the board of review and not refuted by the appellant.

assessment neighborhood code as the subject property. The comparables are described as 2-story homes of brick or wood siding exterior construction ranging in size from 3,294 to 3,637 square feet of living area. The homes range in age from 22 to 27 years old. The comparables are described as each having either 3 or 4 full bathrooms and one half-bathroom, full unfinished basement, central air conditioning, a fireplace, and a garage ranging in size from 575 to 748 square feet of building area. The comparables have improvement assessments ranging from \$155,952 to \$170,967 or from \$45.00 to \$47.34 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$232,037. The subject property has an improvement assessment of \$163,468 or \$53.51 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a property record card and a Multiple Listing Service (MLS) data sheet for the subject property along with a grid analysis with information on five equity comparables located within .43 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 2-story dwellings with brick or brick and wood siding exterior construction ranging in size from 3,166 to 3,386 square feet of living area. The homes were built from 1996 to 1999. The comparables each feature 3 or 4 full bathrooms and one half-bathroom, full unfinished basement, central air conditioning, a fireplace, and a garage ranging in size from 620 to 713 square feet of building area. Comparables #2, #3, and #5 also each have an inground swimming pool. The comparables have improvement assessments that range from \$167,827 to \$175,400 or from \$50.49 to \$54.26 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 parties submitted a total of nine equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #1, #2, and #3 based on their significantly larger dwelling sizes relative to the subject dwelling. The Board gave less weight to board of review comparables #2, #3, and #5 based on each having an inground swimming pool, a feature which the subject lacks. The Board finds the best evidence of equity in assessment to be appellant's comparable #4, along with board of review comparables #1 and #4 which are similar to the subject in terms of location, design, dwelling size, age, and most features. However, none of these comparables have a finished basement area as does the subject dwelling, and each of these comparables has a lower bathroom count than the subject thus requiring upward adjustments to these comparables to account for these differing features.

The most similar comparables in the record have improvement assessments ranging from \$155,952 to \$175,400 or from \$47.34 to \$53.52 per square foot of living area. The subject's improvement assessment of \$163,468 or \$53.51 per square foot of living area falls within the range established by the most similar comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis. After considering adjustments to the best comparables in the record for differences from the subject, the Board finds that the assessment as established by the board of review is appropriate and, therefore, no reduction in the subject's improvement assessment is warranted.

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: January 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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