



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

APPELLANT: E. William Maloney
DOCKET NO.: 22-00839.001-R-1
PARCEL NO.: 14-28-203-012

The parties of record before the Property Tax Appeal Board are E. William Maloney, 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: \$31,688
IMPR.: \$159,548
TOTAL: \$191,236

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 construction with 3,378 square feet of living area. The dwelling was constructed in 1987 and is 35 years old. Features of the home include an unfinished basement,¹ central air conditioning, a fireplace and an attached 750 square foot garage. The property has an approximately 33,260 square foot site and is located in Kildeer, Ela Township, Lake County.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this claim, the appellant submitted information on four

¹ The appellant describes the subject as having a "slab" foundation while the board of review submitted a property record card with schematic diagram depicting the subject as having a basement. The Board finds the best evidence of the subject's foundation is the information depicted in the property record card which was not refuted by the appellant via a surrebuttal.

comparable properties that are located within .43 of a mile from the subject and share the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of brick or wood siding construction ranging in size from 2,847 to 3,875 square feet of living area. The dwellings range in age from 33 to 42 years old. One comparable has an unfinished basement and three comparables are each described as having a “slab” foundation. Each comparable has central air conditioning, a fireplace, and an attached garage ranging in size from 660 to 787 square feet of building area. The comparables have improvement assessments ranging from \$110,603 to \$140,765 or from \$36.33 to \$40.43 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject’s improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$191,236. The subject property has an improvement assessment of \$159,548 or \$47.23 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on ten comparable properties that are located within .49 of a mile from the subject and share the same assessment neighborhood code as the subject property. The comparables are improved 2-story dwellings of brick, frame, or brick and frame construction ranging in size from 3,070 to 3,726 square feet of living area. The dwellings were built from 1988 to 1991 and each features an unfinished basement, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 651 to 1,005 square feet of building area. Three comparables each also feature an inground swimming pool. The comparables have improvement assessments ranging from \$149,318 to \$182,596 or from \$47.12 to \$49.89 per square foot of living area.

Conclusion of Law

The taxpayer contends assessment inequity with regard to the improvement 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 fourteen comparable properties for the Board’s consideration. The Board gives less weight to appellant’s comparables #1 and #3 due to their significantly differing dwelling sizes relative to the subject dwelling. Additionally, appellant’s comparables #2, #3, and #4 each have dissimilar “slab” foundations relative to the subject’s basement foundation, and thus are given less weight. The Board also gives less weight to board of review comparables #4, #7, and #10 due to their swimming pool features which the subject lacks. The Board finds the remaining comparables to be similar to the subject in foundation, location, dwelling size, design, age, and features. The best comparables have improvement assessments ranging from \$151,339 to \$181,851 or from \$47.12 to \$49.79 per square foot of living area. The subject's improvement assessment of \$159,548 or \$47.23 per square foot of living area falls

within the range established by the best comparables in the 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 for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's assessment is not 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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