



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

APPELLANT: Barry & Linda Polhemus  
DOCKET NO.: 22-00840.001-R-1  
PARCEL NO.: 14-05-101-003

The parties of record before the Property Tax Appeal Board are Barry & Linda Polhemus, 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:** \$36,909  
**IMPR.:** \$132,949  
**TOTAL:** \$169,858

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 3,143 square feet of living area. The dwelling was constructed in 1988 and is approximately 34 years old. Features of the dwelling include an unfinished basement, central air conditioning, one fireplace, and an 828 square foot garage. The property has an approximately 54,216 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellants contend assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this claim, the appellants submitted information on four comparable properties that are located within 1.21 miles 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 2,752 to 3,942 square feet of living area and range in age from 32 to 36 years old. The comparables each feature a

partial or full unfinished basement, central air conditioning, and an attached garage ranging in size from 745 to 1,099 square feet of building area. Three comparables each have either one or two fireplaces. The comparables have improvement assessments ranging from \$106,010 to \$143,302 or from \$30.76 to \$39.49 per square foot of living area. Based on this evidence, the appellants 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 \$169,858. The subject property has an improvement assessment of \$132,949 or \$42.30 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 .70 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 frame or brick and frame construction ranging in size from 2,975 to 3,468 square feet of living area. The dwellings were built from 1984 to 1990. Each home features an unfinished basement, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 600 to 834 square feet of building area. The comparables have improvement assessments ranging from \$126,342 to \$147,134 or from \$42.27 to \$42.48 per square foot of living area.

### **Conclusion of Law**

The taxpayers contend 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 appellants 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 appellants' comparables #1, #3, and #4 due to their significantly differing dwelling sizes relative to the subject dwelling. Additionally, appellants' comparable #3 has the smallest basement size of all the comparables in this record, and is the only comparable in the record that does not feature a fireplace. The Board finds the remaining comparables to be similar to the subject in location, age, dwelling size, design, and features. The best comparables have improvement assessments ranging from \$115,692 to \$147,134 or from \$35.90 to \$42.48 per square foot of living area. The subject's improvement assessment of \$132,949 or \$42.30 per square foot of living area falls well 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 some 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 appellants 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: February 20, 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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