



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

APPELLANT: Chris Dirr
DOCKET NO.: 22-00846.001-R-1
PARCEL NO.: 11-27-102-010

The parties of record before the Property Tax Appeal Board are Chris Dirr, 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: \$54,777
IMPR.: \$84,863
TOTAL: \$139,640

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 wood siding exterior construction with 2,144 square feet of living area. The dwelling was built in 1970 and is approximately 52 years old. Features of the home include a 935 square foot unfinished basement, central air conditioning, a fireplace, and a garage with 431 square feet of building area. The property has an approximately 17,220 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends assessment inequity regarding the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of wood siding exteriors ranging in size from 2,116 to 2,144 square feet of living area. The dwellings range in age from 51 to 54 years old.

Each home has an unfinished basement ranging in size from 920 to 935 square feet of building area, central air conditioning, and a garage with either 410 or 431 square feet of building area. Three comparables each have a fireplace. The comparables have improvement assessments ranging from \$64,689 to \$66,325 or from \$30.57 to \$30.96 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 \$139,640. The subject property has an improvement assessment of \$84,863 or \$39.58 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with 2-story homes of wood siding exterior construction each containing 2,144 square feet of living area. The dwellings were built from 1969 to 1975 with comparable #1 being built in 1971 and having an effective age of 1995. Each home has an unfinished 935 square foot basement, central air conditioning, a fireplace, and a garage with 431 square feet of building area. The comparables have improvement assessments ranging from \$85,208 to \$89,871 or from \$39.74 to \$41.92 per square foot of living area.

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 equity comparables that are similar to the subject in location, design, dwelling size, garage size, basement size, and other features. These comparables have improvement assessments that range from \$64,689 to \$89,871 or from \$30.57 to \$41.92 per square foot of living area. When further considering the board of review comparables which are identical to the subject in dwelling size, garage size, and features, this results in a tighter assessment range from \$85,208 to \$89,871 or from \$39.74 to \$41.92 per square foot of living area. The subject's improvement assessment of \$84,863 or \$39.58 per square foot of living area falls within the range established by all comparables in this record in terms of overall improvement assessment and slightly below the range on a per square foot of living area basis. The subject's improvement assessment is particularly supported when considering that it also falls within the range established by the comparables that are identical to the subject in dwelling, garage, and basement sizes, as well as other features. Based on this record, the Board finds that the subject's improvement is equitably assessed 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Chris Dirr, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085