



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

APPELLANT: Robert Tucker
DOCKET NO.: 22-00849.001-R-1
PARCEL NO.: 12-21-117-020

The parties of record before the Property Tax Appeal Board are Robert Tucker, 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: \$77,174
IMPR.: \$120,738
TOTAL: \$197,912

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 2,028 square feet of living area. The dwelling was constructed in 1910, is approximately 112 years old, and has an effective age of 1938.¹ Features of the home include a basement, central air conditioning, two fireplaces, and a 572 square foot garage. The property has a 6,250 square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellant contends assessment inequity concerning 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 exterior construction ranging in

¹ Additional details regarding the subject not reported by the appellant are found in the subject's property record card presented by the board of review and were not refuted by the appellant in written rebuttal.

size from 2,325 to 2,516 square feet of living area. The dwellings range in age from 74 to 139 years old. Each home has a basement, one of which has finished area, central air conditioning, a fireplace, and a garage ranging in size from 220 to 528 square feet of building area. The comparables have improvement assessments ranging from \$119,972 to \$135,874 or from \$51.60 to \$55.05 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 \$197,912. The subject property has an improvement assessment of \$120,738 or \$59.54 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. The comparables are improved with 2-story homes of wood siding exterior construction ranging in size from 1,908 to 2,322 square feet of living area. The dwellings were built from 1882 to 1920 and comparables #3, #4, and #5 have effective ages of 1980, 1948, and 1944, respectively. Each home has a basement, two of which have finished area, and one or two fireplaces. Four homes have central air conditioning and four homes each have a garage ranging in size from 440 to 546 square feet of building area. The comparables have improvement assessments ranging from \$136,927 to \$181,509 or from \$60.91 to \$84.44 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 appellant 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 for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparables #1, #2, and #5, due to substantial differences from the subject in dwelling size, central air conditioning amenity, and/or garage amenity.

The Board finds the best evidence of assessment equity to be the board of review's comparables #3 and #4, which are more similar to the subject in dwelling size, location, and some features, but have varying degrees of similarity to the subject in age/effective age and have finished basement area unlike the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables have improvement assessments of \$145,134 and \$161,608 or of \$66.76 and \$75.66 per square foot of living area, respectively. The subject's improvement assessment of \$120,738 or \$59.54 per square foot of living area falls below the best comparables in this record. Based on this record

and after considering appropriate adjustments to the 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: 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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