



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

APPELLANT: Jemma Jones  
DOCKET NO.: 22-00865.001-R-1  
PARCEL NO.: 15-26-402-001

The parties of record before the Property Tax Appeal Board are Jemma Jones, 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:** \$111,162  
**IMPR.:** \$250,008  
**TOTAL:** \$361,170

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 frame exterior construction with 6,235 square feet of living area. The dwelling was constructed in 1984 and is approximately 38 years old. The dwelling has an effective age of 1985. Features of the home include a crawl space foundation, central air conditioning, three fireplaces and a 768 square foot garage. The property has an approximately 83,079 square foot site and is located in Riverwoods, Vernon 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 information on four equity comparables that have the same assessment neighborhood code as the subject and are located from .30 to .86 of a mile from the subject property. The comparables are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 5,555 to 6,771

square feet of living area. The dwellings are from 32 to 45. Three comparables each have a basement, two of which have finished area, and one comparable has a crawl space foundation. Each comparable has central air conditioning, two or three fireplaces and a garage ranging in size from 800 to 3,136 square feet of building area. Comparable #1 has hot tubs and a shed. Comparable #3 has an inground swimming pool, a tennis court and a shed. Comparable #4 has an inground swimming pool and a shed. The comparables have improvement assessments ranging from \$177,767 to \$227,987 or from \$29.90 to \$34.61 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$202,949 or \$32.55 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$361,170. The subject property has an improvement assessment of \$250,008 or \$40.10 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 that have the same assessment neighborhood code as the subject and are located from .14 of a mile to 1.14 miles from the subject property. The comparables are improved with 2-story dwellings of brick, frame or brick and frame exterior construction ranging in size from 5,516 to 6,168 square feet of living area. The dwellings were built from 1961 to 2006 with comparables #1 and #5 having effective ages of 1972 and 1993, respectively. The board of review reported two comparables have unfinished basements and three comparables lack basement foundations. Each comparable has central air conditioning, one to five fireplaces and a garage ranging in size from 728 to 1,203 square feet of building area. Comparables #1, #4 and #5 each have an inground swimming pool, with comparable #5 also having hot tubs. The comparables have improvement assessments ranging from \$230,159 to \$275,056 or from \$40.59 to \$46.55 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 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 suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2 and #4 along with board of review comparables #1, #3 and #4 due to differences in location, age/effective age and/or basement foundation when compared to the subject's crawl space foundation.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3 and board of review comparables #2 and #5. These comparables each have a crawl space foundation, like the subject, and are overall more similar to the subject in location, dwelling size and age.

However, the Board finds two comparables have inground swimming pools and/or a tennis court, unlike the subject, suggesting downward adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, these three comparables have improvement assessments ranging from \$227,987 to \$246,252 or from \$33.67 to \$43.16 per square foot of living area. The subject's improvement assessment of \$250,008 or \$40.10 per square foot of living area falls somewhat above the range established by the best comparables in the record on an overall basis but within the range on a per-square-foot basis. However, after considering adjustments to the three most similar comparables for differences when compared to the subject, the Board finds the appellant did not prove by clear and convincing evidence that the subject is inequitably assessed. Therefore, based on this record, the board finds no reduction in the subject's assessment is 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:

April 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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