



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

APPELLANT: Glenn Kamin  
DOCKET NO.: 22-00870.001-R-1  
PARCEL NO.: 15-36-200-010

The parties of record before the Property Tax Appeal Board are Glenn Kamin, 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:** \$68,859  
**IMPR.:** \$91,543  
**TOTAL:** \$160,402

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 one-story dwelling of frame with brick exterior construction with 2,932 square feet of living area. The dwelling was constructed in 1952 with an effective age of 1968 and is approximately 70 years old. Features of the home include a concrete slab foundation, central air conditioning, one fireplace, and a 784 square foot garage. The property has an approximately 62,652 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 comparables that have the same assessment neighborhood code as the subject and are located from 0.39 of a mile to 1.63 miles from the subject property. These properties are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 2,833 to 3,457

square feet of living area. The homes are from 47 to 76 years old. Three comparables have either a concrete slab or a crawl space foundation, and one comparable has a basement with finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 484 to 864 square feet of building area. Comparables #4 has a barn. These comparables have improvement assessments ranging from \$62,982 to \$90,132 or from \$21.86 to \$27.74 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$71,980 or \$24.55 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$160,402. The subject property has an improvement assessment of \$91,543 or \$31.22 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five comparables that have the same assessment neighborhood code as the subject and are located from 0.74 of a mile to 1.98 miles from the subject property. The properties are improved with one-story dwellings of brick or frame exterior construction ranging in size from 2,366 to 3,012 square feet of living area. The dwellings were built from 1953 to 1976 with the comparables having an effective age from 1958 to 1981. The board of review reported one comparable has an unfinished basement. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 674 to 1,081 square feet of building area. Comparables #1 has a shed, comparable #3 has an inground swimming pool, and comparables #1, #3, #4, and #5 each have from a 248 to a 2,166 square foot enclosed porch. The comparables have improvement assessments ranging from \$95,385 to \$113,430 or from \$33.88 to \$37.85 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 parties submitted nine equity comparables for the Board's consideration, six of which are located from 1.28 to 1.98 miles from the subject property. The Board gives less weight to appellant's comparables #1, #2 and #4 along with board of review comparables #2 and #3 due to differences from the subject in age, foundation type, and/or presence of an inground swimming pool, which is not a feature of the subject property.

The Board finds the best evidence of assessment equity to be appellant's comparable #3 and board of review comparables #1, #4 and #5. These comparables are most similar to the subject in age, dwelling size, lack of a basement foundation, and some features. These four comparables have improvement assessments that range from \$84,388 to \$113,430 or from \$26.43 to \$37.85

per square foot of living area. The subject's improvement assessment of \$91,543 or \$31.22 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering 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:

May 21, 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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