



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

APPELLANT: Edward Harms  
DOCKET NO.: 22-01027.001-R-1  
PARCEL NO.: 15-24-202-027

The parties of record before the Property Tax Appeal Board are Edward Harms, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Chicago; 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:** \$68,452  
**IMPR.:** \$132,949  
**TOTAL:** \$201,401

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 brick and frame exterior construction with 2,930 square feet of living area.<sup>1</sup> The dwelling was constructed in 1973 and is approximately 49 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace, and an attached 456 square foot garage. The property has an approximately 13,939 square foot site and is located in Lincolnshire, 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 five equity

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<sup>1</sup> The Residential Appeal petition is internally inconsistent, reporting in Section III that the home has 2,801 square feet of living area, but in the grid analysis reporting its size as 2,930 square feet. The board of review reported in its grid analysis and property record card that the subject's size was 2,930 square feet; thus, the Board finds the best evidence of the subject dwelling's size is the subject's property record card.

comparables located in the same assessment neighborhood code as the subject property and within 0.98 of a mile from the subject. The comparables are improved with 2-story dwellings of frame or brick and frame exterior construction ranging in size from 2,930 to 3,213 square feet of living area. The dwellings were built from 1972 to 1985. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces, and an attached garage that ranges in size from 456 to 540 square feet of building area. The comparables have improvement assessments ranging from \$92,563 to \$116,441 or from \$31.59 to \$36.24 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$97,059 or \$33.13 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 \$201,401. The subject property has an improvement assessment of \$132,949 or \$45.38 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five comparable properties located in the same assessment neighborhood code as the subject property and within 0.25 of a mile from the subject. The comparables are improved with 2-story dwellings of brick and frame exterior construction with 2,930 square feet of living area. The dwellings were built from 1973 to 1975. The comparables each have a basement with two having finished area. Each comparable has central air conditioning, one fireplace, and an attached garage with either 456 or 766 square feet of building area. Comparable #5 has a 1,000 square foot inground swimming pool. The comparables have improvement assessments ranging from \$133,563 to \$138,631 or from \$45.58 to \$47.31 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 parties submitted a total of ten comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparables #3, #4, and #5 which are less similar to the subject in dwelling size and/or age than other comparables in this record. The Board also gives less weight to board of review comparables #3, #4, and #5 which lack basement finish, a feature of the subject, and/or has an inground swimming pool, a feature the subject lacks.

The Board finds the best evidence of assessment equity to be the parties remaining comparables which are identical to the subject in dwelling size and overall more similar to the subject in location, age, dwelling size, basement finish, and other features. The four comparables have improvement assessments ranging from \$92,563 to \$138,631 or from \$31.59 to \$47.31 per square foot of living area. The subject's improvement assessment of \$132,949 or \$45.38 per

square foot of living area falls within the range established by the best comparables in the record. Based on this record, the Board finds the appellant 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: 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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