



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

APPELLANT: Charles Hempfling
DOCKET NO.: 23-00495.001-R-1
PARCEL NO.: 14-09-201-002

The parties of record before the Property Tax Appeal Board are Charles Hempfling, 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 **A Reduction** 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: \$80,476
IMPR.: \$177,006
TOTAL: \$257,482

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 2023 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 3,264 square feet of living area. The dwelling was constructed in 1985 and is approximately 38 years old. Features of the home include a walkout basement,¹ central air conditioning, two fireplaces, and a 937 square foot garage. The property has a 111,207 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends assessment inequity concerning the improvement 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 frame or brick with frame exterior construction

¹ Additional details regarding the subject not reported by the appellant are found in the board of review's evidence and were not refuted by the appellant.

ranging in size from 3,276 to 5,411 square feet of living area. The dwellings range in age from 31 to 36 years old. Each home has a basement, central air conditioning, one to four fireplaces, and a garage ranging in size from 572 to 986 square feet of building area. The comparables have improvement assessments ranging from \$177,256 to \$299,462 or from \$50.10 to \$56.76 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$177,006.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$270,698. The subject property has an improvement assessment of \$190,222 or \$58.28 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within the same assessment neighborhood code as the subject. Comparables #2 and #3 are the same properties as the appellant's comparables #3 and #2, respectively, which are described above. Comparable #1 is improved with a 2-story home of frame exterior construction with 2,789 square feet of living area. The dwelling was built in 1986 and features has a walkout basement, central air conditioning, two fireplaces, and a 726 square foot garage. The board of review also reported the two common comparables each have a walkout basement. Comparable #1 has an improvement assessment of \$162,269 or \$58.18 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of five equity comparables, with two common comparables, for the Board's consideration. The Board gives less weight to the appellant's comparable #1, the appellant's comparable #3/board of review's comparable #2, and the board of review's comparable #1, due to substantial differences from the subject in dwelling size.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2/board of review's comparable #3 and the appellant's comparable #4, which are more similar to the subject in dwelling size, age, location, and features. These comparables have improvement assessments of \$177,256 and \$179,251 or \$50.10 and \$54.72 per square foot of living area, respectively. The subject's improvement assessment of \$190,222 or \$58.28 per square foot of living area falls above the two best comparables in this record and appears to be excessive. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request 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:

August 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

Charles Hempfling, 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