FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Herbert Hupfer
DOCKET NO.: 23-00563.001-R-1
PARCEL NO.: 14-28-203-021

The parties of record before the Property Tax Appeal Board are Herbert Hupfer, 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:	$32,682
IMPR.:	$129,253
TOTAL:	$161,935

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 two-story dwelling of frame exterior construction with 2,848 square feet of living area. The home was built in 1989 and is approximately 34 years old. Features include an unfinished basement, two full bathrooms and one half-bathroom, central air conditioning, a fireplace and a 660 square foot garage. The property has a 33,639 square foot site and is located in Kildeer, 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. The properties are each located in the same neighborhood code as the subject and within .37 of a mile from the subject. The comparables consist of two-story homes of frame or brick and frame exterior construction that are either 35 or 38 years old. The comparables range in size from 2,874 to 3,117 square feet of living area. Features include an unfinished basement, central air conditioning, one to three fireplaces and a garage ranging in size from 693 to 800 square feet of building area. Two comparables have two full bathrooms and one half-bathroom and two comparables have three full bathrooms, one of which also has a half-bathroom. The comparables have improvement assessments ranging from $119,969 to $130,925 or from $41.74 to $43.61 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of $120,918 or $42.46 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 $161,935. The subject property has an improvement assessment of $129,253 or $45.38 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a property record card and information on five equity comparables located in the same neighborhood code as the subject and within .35 of a mile from the subject. The comparables consist of two-story dwellings of frame, brick or brick with frame exterior construction that range in age from 25 to 36 years old. The comparables range in size from 2,660 to 3,234 square feet of living area. Features include an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 484 to 840 square feet of building area. Three comparables have two full bathrooms and one half-bathroom and two comparables have three full bathrooms and one half-bathroom. The comparables have improvement assessments ranging from $121,371 to $150,107 or from $45.40 to $46.79 per square foot of living area. Based on the foregoing evidence and argument, 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 a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #2 due its age of 25 years as compared to the 34-year-old subject. The Board has also given reduced weight to appellant’s comparables #1 and #3 along with board of review comparables #1 and #5 due to each having three full bathrooms, greater than the subject’s two full bathroom feature.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #4 as well as board of review comparables #3 and #4 which are more similar to the subject in age, bathroom count and other characteristics with fewer adjustments necessary to make these comparables more similar to the subject property. These comparables have improvement assessments ranging from $119,969 to $132,075 or from $41.74 to $45.74 per square foot of living area. The subject's improvement assessment of $129,253 or $45.38 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall assessment and on a per-square-foot of living area basis and is particularly well-supported by board of review comparable #3 which is highly similar to the subject but for a larger basement and larger garage. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to 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: ______________________ ______________________

C E R T I F I C A T I O N

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

Herbert Hupfer, 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