



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

APPELLANT: Thomas Donovan
DOCKET NO.: 23-00962.001-R-2
PARCEL NO.: 16-03-102-011

The parties of record before the Property Tax Appeal Board are Thomas Donovan, 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: \$436,373
IMPR.: \$1,130,936
TOTAL: \$1,567,309

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 2.5-story dwelling of brick exterior construction with 14,362 square feet of living area. The dwelling is 86 years old. Features of the home include a basement with finished area, central air conditioning, seven fireplaces, 2,075 square foot coach house, an inground swimming pool, and a 725 square foot garage.¹ The property has a 113,310 square foot site and is located in Lake Forest, Moraine Township, Lake County.

The appellant contends assessment inequity regarding 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 dwellings of stone, stucco or brick exterior construction

¹ Additional descriptive details regarding the subject property not reported by the appellant were found in the subject's property record card presented by the board of review.

ranging in size from 10,536 to 15,042 square feet of living area. The dwellings are 108 to 128 years old and have basements, one with finished area. Each comparable has central air conditioning, four to thirteen fireplaces, and a garage ranging in size from 841 to 1,210 square feet of building area. Comparables #1, #2 and #4 each have an inground swimming pool, hot tub and/or bath house. Comparable #3 has a tennis court and a hot tub. The comparables have improvement assessments ranging from \$693,420 to \$941,090 or from \$62.56 to \$66.51 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$1,567,309. The subject property has an improvement assessment of \$1,130,936 or \$78.75 per square foot of living area.

The board of review submitted the subject's property record card that noted permits were issued from 2014 to 2020 for an addition and remodeling totaling \$680,000. The board of review also noted both parties comparables are located in adjacent Shields township due to lack of homes with similar salient features. The board of review provided a map displaying the locations of their comparables in relation to the subject.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story or 2.5-story dwellings of stucco or brick exterior construction ranging in size from 10,613 to 15,820 square feet of living area. The dwellings are 109 to 123 years old and have basements, two of which have finished area. Each comparable has central air conditioning, three to nine fireplaces, an inground swimming pool and a garage ranging in size from 990 to 1,574 square feet of building area. Comparable #2 also has a bath house. The comparables have improvement assessments ranging from \$917,298 to \$1,519,840 or from \$79.29 to \$96.07 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 record contains eight equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1, #2 and #4 as well as board of review comparable #3 which are located over 1 mile from the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #3 along with board of review comparables #1, #2 and #4 which are located most proximate to the subject

and have varying degrees of similarity to the subject in dwelling size, age, and features. These comparables have improvement assessments ranging from \$693,420 to \$1,038,595 or from \$65.81 to \$86.80 per square foot of living area. The subject's improvement assessment of \$1,130,936 or \$78.75 per square foot of living area falls within the range established by the best comparables in the record on a square foot basis but higher on an overall basis which is logical due to subject's larger dwelling size and superior features such as finished basement area and coach house. Based on this evidence and after considering 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: _____

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: _____

November 19, 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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COUNTY

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