



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

APPELLANT: John Stone
DOCKET NO.: 23-02544.001-R-1
PARCEL NO.: 16-08-301-006

The parties of record before the Property Tax Appeal Board are John Stone, the appellant, by attorney George J. Relias, of Relias Law Group, Ltd. 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: \$182,124
IMPR.: \$240,463
TOTAL: \$422,587

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 brick and wood siding exterior construction with 6,977 square feet of living area.¹ The dwelling was constructed in 1991 and is approximately 32 years old. Features of the home include a concrete slab foundation, central air conditioning, three fireplaces on one stack, a 1,274 square foot garage, and a 200 square foot inground swimming pool. The home also features five full and one half bathrooms.² The

¹ Some property characteristics not disclosed by the appellant were gleaned from property record provided by the board of review, which was unrefuted by the appellant in rebuttal.

² The Board notes that the subject's grid and property record card are internally inconsistent. The property record card presented by the board of review disclosed the subject has 2.5 bathrooms while the grid indicates the subject has 5.5 bathrooms. The Board, therefore, finds the most credible source of the subject's bathroom count to be the appellant, as the subject property is owner-occupied, and Section III of the appeal petition and the appellant's grid both report that the subject has 5.5 bathrooms.

property has an approximately 63,598 square foot site and is located in Lake Forest, West Deerfield 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 three equity comparables located in the subject's neighborhood code and within 0.3 of mile from the subject. The comparables are improved with 2-story dwellings of brick exterior construction ranging in size from 6,139 to 6,248 square feet of living area. The homes were built in either 1988 or 1990. One comparable has a basement with finished area and two comparables each have a concrete slab foundation. Each comparable has central air conditioning, from one to three fireplaces, and a garage that ranges in size from 816 to 1,066 square feet of building area. The homes also feature from three to six full bathrooms, with two of these having either one or two half bathrooms. The comparables have improvement assessments ranging from \$169,212 to \$195,588 or from \$27.41 to \$31.86 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$202,263 or \$28.99 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 \$422,587. The subject property has an improvement assessment of \$240,463 or \$34.47 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the subject's assessment neighborhood code and within 0.23 of a mile from the subject. The comparables are improved with 1.75-story or 2-story dwellings of brick exterior construction ranging in size from 6,048 to 8,638 square feet of living area. The homes are either 34 or 35 years old. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, from three to six fireplaces, and a garage that ranges in size from 962 to 1,210 square feet of building area. The homes also feature either four or five full bathrooms, with three of these each having one half bathroom. Comparable #1 has an inground swimming pool. The comparables have improvement assessments ranging from \$207,929 to \$320,489 or from \$34.38 to \$37.10 per square foot of living area. Based on this evidence, the board of review requests no change to the subject's assessment.

In rebuttal, the appellant critiqued the four comparables submitted by the board of review for dwelling size, bathroom count, basement area, design, and fireplace count. The appellant opined that none of the board of review comparables were comparable to the subject, thus making the appellant's comparables superior to the evidence provided by the board of review. The appellant requested a reduction in the subject's assessment to reflect a fair market value of \$1,153,276.

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 seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #3, as well as the board of review comparables due to their similar basement foundations, when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #2. These two comparables have varying degrees of similarity to the subject; however, each comparable is an older and smaller dwelling when compared to the subject and each of these comparables lacks a swimming pool, which is a feature of the subject. Nevertheless, the two comparables have improvement assessments of \$169,212 and \$173,016 or \$27.41 and \$27.69 per square foot of living area, respectively. The subject's improvement assessment of \$240,463 or \$34.47 per square foot of living area falls above the two best comparables in this record. However, after considering adjustments to the two best comparables for differences when compared to the subject, such as their older ages, smaller dwelling sizes, and lack of a swimming pool amenity, the Board finds the subject's higher improvement assessment is logical. 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 21, 2025



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

John Stone , by attorney:
George J. Relias
Relias Law Group, Ltd.
141 W Jackson Blvd
Suite 2730
Chicago, IL 60604

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085