



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

APPELLANT: Charles Mitchell
DOCKET NO.: 24-02624.001-R-1 through 24-02624.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Charles Mitchell, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
24-02624.001-R-1	11-35-101-008	31,282	0	\$31,282
24-02624.002-R-1	11-35-101-012	98,373	223,536	\$321,909

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 2024 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 two parcels that are improved with a one-story dwelling of brick exterior construction with 3,846 square feet of living area. The dwelling was constructed in 2000 and is approximately 24 years old. Features of the home include a 3,846 square foot basement, central air conditioning, two fireplaces and a garage with 991 square feet of building area. The property also has a 1,200 square foot inground swimming pool, a bathhouse with 1,042 square feet of building area and a hot tub.¹ The property has a site with a combined total of 203,413 square feet of land and is located in Libertyville, Libertyville Township, Lake County.²

¹ The sizes of the subject's inground swimming pool and bath house are found in the subject's property information printout submitted by the board of review.

² The appellant reported the subject's two parcels have a combined total of 203,413 square feet of land area, which was not refuted by the board of review.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located within .39 of a mile from the subject property. The comparables are improved with one-story dwellings of frame, brick or brick and frame exterior construction ranging in size from 3,627 to 4,465 square feet of living area. The dwellings are from 38 to 49 years old. The comparables each have a 1,247 to 4,291 square foot basement, one of which is a walkout. Each comparable has central air conditioning, one or four fireplaces and a garage ranging in size from 576 to 2,789 square feet of building area. The comparables have improvement assessments that range from \$119,974 to \$167,664 or from \$33.08 to \$43.76 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$144,792 or \$37.65 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for each parcel disclosing the total combined assessment for the subject of \$353,191. The subject has an improvement assessment of \$223,536 or \$58.12 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables that have the same assessment neighborhood code as the subject and are located within .39 of a mile from the subject property. The board of review's comparables #1 through #4 are the same properties as the appellant's comparables #1 through #4, respectively, which were previously described. Except, the board of review provided sketches of the improvements for the subject and each comparable, which disclosed the four common comparables have inground swimming pools that range in size from 521 to 806 square feet and the parties' common comparable #1 has a pool house with 1,575 square feet of building area. The board of review's comparable #5 is improved with a one-story dwelling of brick exterior construction that was built in 1979. The comparable has a 2,512 square foot basement, central air conditioning, a fireplace and a garage with 615 square feet of building area. This comparable has an improvement assessment of \$208,228 or \$52.45 per square foot of living area.

The board of review provided a supplemental grid analysis prepared by the township assessor. The assessor made note that the five comparable dwellings have physical depreciation ranging from 15% to 20%, whereas the subject dwelling only has 8% depreciation due to its newer age.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 five equity comparables for the Board's consideration, as four comparables were common to both parties. The Board finds none of the comparables are truly similar to the subject dwelling in age. Nonetheless, the Board has given less weight to the appellant's comparable #2/board of review comparable #2, which appears to be an outlier due to its significantly lower improvement assessment of \$119,974 or \$33.08 per square foot of living area in relation to the other comparables in the record. The Board has also given less weight to appellant's comparables #3 and #4, which are also board of review comparables #3 and #4, due to their substantially larger dwelling sizes and/or garage size, when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1/board of review comparable #1 and board of review comparable #5, which are similar to the subject in location, dwelling size and design. However, the Board finds each dwelling is either 14 or 21 years older than the subject and each dwelling has a substantially smaller basement, when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Additionally, board of review comparable #5 has a smaller garage and also lacks an inground swimming pool, bath/pool house and a hot tube, all features of the subject, suggesting upward adjustments for these differences would be necessary. Nevertheless, these two comparables have improvement assessments of \$166,007 and \$208,228 or \$43.76 and \$52.54 per square foot of living area, respectively. The subject property's improvement assessment of \$223,536 or \$58.12 per square foot of living area falls above the two more similar comparables in the record. However, after considering adjustments to the more similar comparables for differences from the subject in age and other features, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

Based on this record, the Board finds 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:

April 21, 2026



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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