



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

APPELLANT: Andre DeWolf  
DOCKET NO.: 16-04416.001-R-1  
PARCEL NO.: 15-25-402-024

The parties of record before the Property Tax Appeal Board are Andre DeWolf, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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:** \$81,008  
**IMPR.:** \$162,862  
**TOTAL:** \$243,870

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 2016 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 4,408 square feet of living area. The dwelling was constructed in 1976. Features of the home include a crawl-space foundation, central air conditioning, three fireplaces and 462 square foot garage. The property has a 45,158 square foot site and is located in Riverwoods, Vernon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellant submitted information on three equity comparables that are located from .62 of a mile to 1.04 miles from the subject property. The comparables consist of two-story dwellings that range in size from 4,155 to 5,145 square feet of living area. The dwellings were constructed from 1973 to 1980. One comparable has a partial unfinished basement. Each comparable has central air conditioning, two or three

fireplaces and a garage ranging in size from 500 to 825 square feet of building area. The comparables have improvement assessments ranging from \$126,392 to \$166,059 or from \$29.63 to \$32.28 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$137,074 or \$31.10 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 \$243,870. The subject property has an improvement assessment of \$162,862 or \$36.95 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on seven equity comparables that are located from .42 to .878 of a mile from the subject property. The comparables consist of two-story style frame dwellings that range in size from 4,282 to 4,620 square feet of living area.<sup>1</sup> The dwellings were constructed from 1968 to 1977. Six comparables have a full or partial basement, two of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 484 to 1,105 square feet of building area. The comparables have improvement assessments ranging from \$143,672 to \$200,943 or from \$32.35 to \$43.87 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney argued that the board of review comparables #1, #2, #3, #4, #5 and #7 have basements, two of which have finished area when compared to the subject. The appellant also stated that the board of review comparables #1, #2, #3, #5, #6 and #7 have significantly larger garages.

### **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 no reduction in the subject's assessment is warranted.

The parties submitted ten suggested equity comparables for the Board's consideration. The Board gave less weight to appellant's comparable #2 due to its larger dwelling size. The Board gave less weight to board of review comparable #1 due to its superior finished basement. The Board also gave less weight to board of review comparables #3 and #4 due to their older ages when compared to the subject.

The Board finds the appellant's comparables #1 and #3, along with board of review comparables #2, #5, #6 and #7 are similar in location, dwelling size, design, age and some features when compared to the subject. These comparables have improvement assessments ranging from

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<sup>1</sup> The board of review grid analysis was void of the design feature for comparable #6, which was drawn from the property record card evidence provided by the board of review

\$126,392 to \$196,125 or from \$29.63 to \$42.45 per square foot of living area. The subject property has an improvement assessment of \$162,862 or \$36.95 per square foot of living area, which falls within the range established by the most similar comparables in this record. Therefore, no reduction in the subject's assessment is justified.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's assessment is justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 by the parties 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.

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: February 13, 2019



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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