



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

APPELLANT: Kevin Keleghan
DOCKET NO.: 21-01999.001-R-1
PARCEL NO.: 16-06-403-059

The parties of record before the Property Tax Appeal Board are Kevin Keleghan, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago, and the Lake County Board of Review.¹

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: \$177,337
IMPR.: \$289,107
TOTAL: \$466,444

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 2021 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 is improved with a 2.5-story dwelling of brick exterior construction containing 5,869 square feet of living area. The dwelling was built in 1998 and is approximately 23 years old with an effective year built of 2001. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, an inground swimming pool and an attached garage with 1,124 square feet of building area. The property has a site with approximately 60,980 square feet of land area 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 four equity comparables with the same assessment neighborhood code as the subject. The comparables are

¹ The parties agreed to forgo the scheduled virtual hearing on this case and have the Board issue a decision based on the evidence in the record.

described as 1.8-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 4,838 to 6,169 square feet of living area. The dwellings range in age from 22 to 35 years old. The comparables have full basements with two having finished area. Each comparable has central air conditioning, two or three fireplaces and an attached garage ranging in size from 744 to 1,200 square feet of building area. Comparable #2 also has a detached garage. The comparables have improvement assessments ranging from \$132,490 to \$200,618 or from \$21.58 to \$34.66 per square foot of living area. 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 \$466,444. The subject property has an improvement assessment of \$289,107 or \$49.26 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 with the same assessment neighborhood code as the subject property. The comparables are described as 2-story dwellings of brick exterior construction ranging in size from 5,694 to 6,053 square feet of living area. The comparables were built from 1996 to 1999. Three comparables are reported to have slab foundations and two comparables are reported to have full basements with one having finished area. Each comparable has central air conditioning, two to four fireplaces, and an attached garage ranging in size from 732 to 1,109 square feet of building area. Comparable #3 also has a 625 square foot detached garage. The comparables have improvement assessments ranging from \$300,764 to \$334,180 or from \$52.29 to \$58.62 per square foot of living area. The board of review submission indicated the uniformity grid analysis was for the 2022 tax year and that a township equalization factor of .9979 was applied in 2021.

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 information on nine comparables to support their respective positions. The Board gives little weight to the appellant's comparables #1 and #3 due to differences from the subject dwelling in size. The Board gives less weight to appellant's comparable #2 which appears to be an outlier when comparing its improvement assessment to the other comparables in this record. The Board gives less weight to board of review comparables #1, #2 and #3 which have slab foundations in comparison to the subject's full unfinished basement. The Board finds the best evidence of assessment equity to be appellant's comparable #4 along with comparables #4 and #5 submitted by the board of review which are more similar to the subject dwelling in size and some features. However, none of the comparables have an inground swimming pool which is a feature of the subject and two comparables have finished basement area which is not a feature of the subject. Nevertheless, these comparables have improvement assessments ranging from \$200,618 to \$334,180 or from \$34.66 to \$58.62 per square foot of living area. The Board

finds board of review comparables #4 and #5 have 2022 improvement assessments that need to be slightly reduced by a township equalization factor of .9979 to reflect their respective 2021 assessments. Nevertheless, the subject's improvement assessment of \$289,107 or \$49.26 per square foot of living area falls within the range established by the best comparables in this record subsequent to the application of the adjustment to the board of review comparables by the .9979 equalization factor. 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 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 22, 2022



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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