



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

APPELLANT: Dale Dobroth  
DOCKET NO.: 10-02620.001-R-1  
PARCEL NO.: 12-30-304-012

The parties of record before the Property Tax Appeal Board are Dale Dobroth, the appellant, by attorney Jack E. Boehm, Jr. of Fisk Kart Katz and Regan, Ltd., in Chicago, and the Lake County Board of Review.

Based on the facts and exhibits presented, 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: \$123,226**  
**IMPR: \$360,292**  
**TOTAL: \$483,518**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of brick exterior construction containing 3,746 square feet of living area. The dwelling was constructed in 2004. Features of the home include a finished basement, central air conditioning, two fireplaces and an attached garage of 720 square feet of building area. The property has a 20,038 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant's appeal is based on assessment equity. The appellant submitted information on three comparable properties described as 1.5-story or 2-story dwellings of brick or frame and masonry construction that range in size from 3,368 to 3,799 square feet of living area. The dwellings are 7 or 10 years old. Each comparable has the same neighborhood code as the subject property and is located within .16 of a mile of the subject. Features of the comparables include a full basement, one of which is finished, central air conditioning, one to three fireplaces and an attached garage ranging in size from 724 to 890 square feet of building area. The comparables have improvement assessments ranging from \$308,077 to \$350,541 or from \$85.94 to \$92.27 per square foot of living area.<sup>1</sup> The subject's

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<sup>1</sup> The appellant's grid analysis presented a mathematical error in the improvement assessment per-square-foot of comparable #3.

improvement assessment is \$360,292 or \$96.18 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$336,728 or \$89.89 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." As reported in the Notice of Findings by the Lake County Board of Review, the subject's final assessment was \$483,518.<sup>2</sup>

As to the appellant's suggested equity comparables, the board of review noted these homes "have fewer baths, and two have unfinished basements."

In support of the subject's assessment, the board of review presented descriptions and assessment information on six comparable properties located from .03 to .64 of a mile from the subject. The submission included property record cards, photographs and a location map depicting the subject and six comparables. The comparables are improved with 1.75-story or 2-story dwellings of brick, stucco and brick or frame and masonry construction that range in size from 3,646 to 3,928 square feet of living area. The dwellings were constructed from 2002 to 2005. Each has the same neighborhood code as the subject property. Features of the comparables include a full basement which is partially finished, central air conditioning, three fireplaces and a garage ranging in size from 484 to 811 square feet of building area. These properties have improvement assessments ranging from \$351,979 to \$388,685 or from \$95.39 to \$98.99 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #2 as each of these homes lacks any basement

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<sup>2</sup> The Notes on Appeal incorrectly reported the subject's final assessment.

finish which is enjoyed by the subject property. The Board finds the appellant's comparable #3 along with the board of review's comparables are the most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these seven comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$350,541 to \$388,685 or from \$92.27 to \$98.99 per square foot of living area. The subject's improvement assessment of \$360,292 or \$96.18 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not 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 taxation 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: September 20, 2013

*Allen Castrovillari*

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 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 the subsequent year 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.

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.