



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

APPELLANT: Donald Resnick  
DOCKET NO.: 13-00548.001-R-1  
PARCEL NO.: 16-21-402-050

The parties of record before the Property Tax Appeal Board are Donald Resnick, the appellant, by attorney David Lavin of Robert H. Rosenfeld and Associates, LLC 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:** \$108,014  
**IMPR:** \$304,120  
**TOTAL:** \$412,134

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 2013 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 one-story dwelling of frame construction with 4,950 square feet of living area. The dwelling was constructed in 1990. Features of the home include an unfinished basement, central air conditioning, three

fireplaces and an 858 square foot garage. The property is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. The comparable homes were built between 1985 and 1992 and range in size from 3,976 to 5,081 square feet of living area. Two comparables have unfinished basements and each has central air conditioning, a fireplace and a garage ranging in size from 600 to 982 square feet of building area. These properties have improvement assessments ranging from \$181,732 to \$198,805 or from \$39.13 to \$49.16 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment of \$221,100 or \$44.67 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 \$412,134. The subject property has an improvement assessment of \$304,120 or \$61.44 per square foot of living area.

In rebuttal, the board of review submitted a letter from Martin P. Paulson, Clerk of the Board of Review. He asserted that appellant's comparable #2 was "significantly different than the subject in that it lacks a basement."

In support of its contention of the correct assessment the board of review submitted information on three equity comparables that are located in close proximity to the subject. The comparable dwellings were built between 1994 and 2001 and range in size from 4,400 to 5,995 square feet of living area. Each comparable has a basement, one of which has finished area. The homes have central air conditioning, a fireplace and a garage ranging in size from 651 to 1,131 square feet of building area. The properties have improvement assessments ranging from \$296,374 to \$438,597 or from \$61.98 to \$73.16 per square foot of living area.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

#### **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 a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 due to its substantially smaller dwelling size and lack of a basement as compared to the subject dwelling. The Board has also given reduced weight to board of review comparable #3 which is substantially larger than the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3 along with board of review comparables #1 and #2. These four comparables range in dwelling size from 4,021 to 5,372 square feet of living area and had improvement assessments that ranged from \$39.13 to \$67.36 per square foot of living area. The subject's improvement assessment of \$304,120 or \$61.44 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 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.

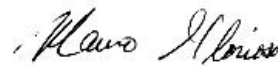
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Chairman



\_\_\_\_\_  
Member



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Member



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Acting 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 18, 2015



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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.