



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

APPELLANT: Sara Friedman  
DOCKET NO.: 15-02320.001-R-1  
PARCEL NO.: 16-36-101-014

The parties of record before the Property Tax Appeal Board are Sara Friedman, the appellant, by attorney Donald T. Rubin, of Rubin & 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:** \$47,955  
**IMPR.:** \$58,599  
**TOTAL:** \$106,554

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 2015 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 tri-level dwelling of brick and frame construction with 1,275 square feet of living area. The dwelling was constructed in 1977. Features of the home include central air conditioning. The property has a 5,200 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables. Three of the comparables have the same assigned neighborhood code as the subject property. The comparables are improved with tri-level dwellings of frame or brick construction. The dwellings were constructed from 1954 to 1968. The comparables had varying degrees of similarity when compared to the subject. The appellant's grid analysis indicates the dwellings range in size from 1,244 to 1,766 square feet of living area and their improvement assessments range from \$35,370

to \$67,939 or from \$28.43 to \$39.57 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$46,958 or \$36.83 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$106,554. The subject property has an improvement assessment of \$58,599 or \$45.96 per square foot of living area. In support of its contention of the subject's correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood as the subject. The comparables are improved with tri-level dwellings of brick or frame and brick exterior construction. The dwellings were constructed in 1976 or 1977. The comparables had varying degrees of similarity when compared to the subject. The dwellings contain 1,225 or 1,275 square feet of living area and have improvement assessments ranging from \$60,551 to \$66,283 or from \$49.03 to \$51.99 per square foot of living area. Based on this evidence, 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 presented assessment data on a total of eight suggested comparables. The Board finds that the appellant's comparables were older than the subject and three of the appellant's comparables had significantly more living area than the subject. As a result, the appellant's comparables received reduced weight in the Board's analysis. The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. These comparables were more similar to the subject in age and were very similar in living area. These comparables had improvement assessments ranging from \$49.03 to \$51.99 per square foot of living area. The subject's improvement assessment of \$45.96 per square foot of living area falls below the range of improvement assessments established by the best comparables in this record but is justified considering the subject has no garage while each of the board of review comparables has a garage. 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.



Chairman



Member



Acting 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: July 21, 2017



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.