



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

APPELLANT: Harriet Gilman  
DOCKET NO.: 15-02471.001-R-1  
PARCEL NO.: 16-15-307-019

The parties of record before the Property Tax Appeal Board are Harriet Gilman, 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:** \$62,180  
**IMPR.:** \$145,513  
**TOTAL:** \$207,693

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 is improved with a two-story dwelling of brick exterior construction with 3,298 square feet of living area. The dwelling was constructed in 1981. Features of the home include a basement, central air conditioning, a fireplace and a 528 square foot attached garage. The property has a 12,348 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 three equity comparables located within .58 of a mile from the subject property. The comparables had features with varying degrees of similarity when compared to the subject. The comparables were improved with two-story dwellings that ranged in size from 3,438 to 3,492 square feet of living area and have improvement assessments ranging from \$133,949 to \$143,958 or from \$38.77 to \$41.23 per

square foot of living area. Based on this evidence, the appellant requested the total assessment be reduced to \$194,440.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$207,693. The subject property has an improvement assessment of \$145,513 or \$44.12 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within .05 of a mile from the subject property. The comparables had features with varying degrees of similarity when compared to the subject. The comparables were improved with two-story dwellings that ranged in size from 3,041 to 3,338 square feet of living area and have improvement assessments ranging from \$135,053 to \$146,918 or from \$43.35 to \$47.14 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 submitted information on a total of seven suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #3 and the board of review's comparable #4 due to their finished basement when compared to the subject property. The Board finds the appellant's comparable #2 and the board of review's comparables #1 through #3 are similar when compared to the subject in location, age, dwelling size, design, exterior construction and features. These comparables had improvement assessments that ranged from \$41.23 to \$44.41 per square foot of living area. The subject's improvement assessment of \$44.12 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.



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.