



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

APPELLANT: Randolph Kahn  
DOCKET NO.: 15-02714.001-R-1  
PARCEL NO.: 16-10-202-010

The parties of record before the Property Tax Appeal Board are Randolph Kahn, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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:** \$48,301  
**IMPR.:** \$281,137  
**TOTAL:** \$329,438

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 3-story dwelling of brick construction with 5,944 square feet of living area. The dwelling was constructed in 1905. Features of the dwelling include a partially finished basement, central air conditioning, 3 fireplaces and a 750 square foot garage. The property has a 7,405 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. These comparables are described as 3-story dwellings of brick construction built between 1885 and 1892. They range in size from 5,018 to 5,711 square feet of living area. They feature basements, one with

finished area<sup>1</sup>, and central air conditioning. Three have fireplaces and one has a garage. They are located a distance of .11 to .23 of a mile from the subject. They have improvement assessments ranging from \$221,298 to \$254,985 or from \$43.05 to \$45.52 per square foot of living area. In an attached brief, the appellant's counsel stated the subject dwelling was 20 years old. The appellant requested the improvement assessment be reduced to \$265,459 or \$44.66 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 \$329,438. The subject property has an improvement assessment of \$281,137 or \$47.30 per square foot of living area.

In support of this argument the board of review submitted information on four equity comparables. These comparables are described as 3-story dwellings of brick construction built between 1890 and 1894. They range in size from 5,384 to 5,883 square feet of living area. They feature partially finished basements, central air conditioning, fireplaces and garages. They are located a distance of .16 to .32 of a mile from the subject. They have improvement assessments ranging from \$262,590 to \$276,713 or from \$47.04 to \$50.67 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 eight equity comparables for the Board's consideration. The Board gave less weight to appellant's comparables #1, #3 and #4 based on their unfinished basements as compared to the subject's partially finished basement. The Board finds the best evidence of assessment equity to be appellant's comparable #2 and the board of review comparables. These comparables had improvement assessments that ranged from \$45.52 to \$50.67 per square foot of living area. The subject's improvement assessment of \$47.30 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.

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<sup>1</sup> Comparable #2 has 1,527 square feet of finished area per the property record card submitted by the board of review.

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



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Member



\_\_\_\_\_  
Acting Member



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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: August 18, 2017



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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.