



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

APPELLANT: Eugene S. Stern  
DOCKET NO.: 15-03126.001-R-1  
PARCEL NO.: 16-36-204-007

The parties of record before the Property Tax Appeal Board are Eugene S. Stern, 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:** \$173,245  
**IMPR.:** \$301,632  
**TOTAL:** \$474,877

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 tri-level style dwelling of stone exterior construction with 5,433 square feet of living area. The dwelling was constructed in 1949 with an effective age of 1973.<sup>1</sup> Features of the home include a partial finished lower lever, central air conditioning, four fireplaces and a 796 square foot garage. The property has a 44,483 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellant submitted information on three equity comparables located from .24 of a mile to .92 of a mile from the subject property. The comparables were improved with one-story dwellings with brick or wood siding exterior

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<sup>1</sup> The subject property had a building permit for \$300,000 in 1994 for an addition and remodel which includes a new kitchen.

construction that ranged in size from 4,698 to 5,672 square feet of living area. The dwellings were constructed from 1963 to 1974. Two comparables have an in-ground pool. Features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments that ranged from \$200,017 to \$213,819 or from \$35.61 to \$42.57 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$214,657 or \$39.51 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 \$474,877. The subject property has an improvement assessment of \$301,632 or \$55.52 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables located from .15 to 1.58 miles from the subject property. The comparables were improved with tri-level style dwellings of wood siding or stucco exterior construction that range in size from 2,635 to 3,727 square feet of living area. The dwellings were constructed from 1956 to 1977. One comparable has an in-ground pool. Features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments that ranged from \$187,909 to \$207,418 or from \$55.01 to \$71.54 per square foot of living area. The board of review requested that the assessment be confirmed.

### **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 six suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparables due to the difference in design, as the appellant's comparables are a one-story design when compared to the subject's tri-level design.

The Board finds the best evidence of assessment equity to be the board of review comparables. These comparables are more similar in design and features when compared to the subject property. The subject property is superior in dwelling size, fireplaces and number of bathrooms when compared to the best comparables. These comparables had improvement assessments that ranged from \$55.01 to \$71.54 per square foot of living area. The subject's improvement assessment of \$55.52 per square foot of living area falls within the range established by the best comparables in this record on a per-square-foot basis. 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



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: September 22, 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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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