



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

APPELLANT: Barry Gimbel
DOCKET NO.: 15-03147.001-R-1
PARCEL NO.: 16-25-105-044

The parties of record before the Property Tax Appeal Board are Barry Gimbel, 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: \$115,991
IMPR.: \$142,350
TOTAL: \$258,341

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 two-story dwelling of stucco exterior construction with 3,516 square feet of living area. The dwelling was constructed in 1927 with an effective age of 1940.¹ Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 480 square foot detached garage. The property has a 16,583 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 .11 to .47 of a mile from the subject property. The comparables were improved with two-story dwellings with brick or wood siding exterior construction that ranged in size from 3,042 to 3,754 square feet of living area. The dwellings

¹ The subject property has an effective age based on an addition, a kitchen remodel and a carport enclosure.

were constructed from 1909 to 1937.² Features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments that ranged from \$104,059 to \$131,681 or from \$34.21 to \$35.31 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$122,591 or \$34.87 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 \$258,341. The subject property has an improvement assessment of \$142,350 or \$40.49 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 from .14 to .22 of a mile from the subject property. The comparables were improved with two-story dwellings of brick exterior construction that range in size from 3,375 to 3,618 square feet of living area. The dwellings were constructed from 1910 to 1939.³ Features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments that ranged from \$141,857 to \$152,159 or from \$40.73 to \$42.06 per square foot of living area. Based on this evidence, 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 seven suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #3 due to its smaller dwelling size when compared to the subject. The Board gave less weight to the appellant's comparable #2 along with the board of review's comparable #2 due to a lack of central air conditioning when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 along with the board of review comparables #1, #2 and #4. These comparables are more similar in location, style, age, dwelling size and features when compared to the subject property. These comparables had improvement assessments that ranged from \$35.31 to \$42.06 per square foot of living area. The subject's improvement assessment of \$40.49 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

² Appellant's comparables #2 and #3 had effective ages of 1930 and 1941, respectively. The appellant did not submit property record cards to indicated the reason for the effective ages.

³ The board of review comparables #1 through #3 have effective ages ranging from 1939 to 1945 due to additions and/or remodeling. This information was obtained from the property record cards submitted by the board of review.

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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