



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

APPELLANT: Frederick Rausch  
DOCKET NO.: 15-04027.001-R-1  
PARCEL NO.: 16-26-301-019

The parties of record before the Property Tax Appeal Board are Frederick Rausch, 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 A Reduction 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:** \$82,342  
**IMPR.:** \$120,583  
**TOTAL:** \$202,925

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 3,259 square feet of living area. The dwelling was constructed in 1940. Features of the home include an unfinished basement, central air conditioning, one fireplace, 2½ bathrooms and an attached garage with 640 square feet of building area. The property has a 13,000 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with two-story dwellings of brick exterior construction that ranged in size from 3,174 to 3,315 square feet of living area. Each dwelling is described as having a quality grade of good and the dwellings were constructed in 1964 and 1965. Each comparable has an unfinished basement, central air conditioning, one fireplace, 2½ or 3 bathrooms and an attached

garage with either 462 or 483 square feet of building area. Each comparable has the same neighborhood code as the subject property. Their improvement assessments range from \$101,158 to \$106,725 or from \$31.82 to \$32.19 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$104,157 or \$31.96 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 \$207,495. The subject property has an improvement assessment of \$125,153 or \$38.40 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 improved with two-story dwellings of brick exterior construction that ranged in size from 3,060 to 3,428 square feet of living area. Each dwelling has a quality grade of very good and were constructed from 1940 to 1953. Each comparable has a basement with three being partially finished, central air conditioning, one or two fireplaces, from 2½ to 4½ bathrooms and an attached garage ranging in size from 420 to 550 square feet of building area. Each comparable has the same neighborhood code as the subject property. These properties have improvement assessments ranging from \$120,186 to \$138,914 or from \$37.20 to \$41.52 per square foot of living area. The board of review requested the assessment be sustained.

### **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 evidence in the record supports a reduction to the subject's assessment.

The record contains seven comparables submitted by the parties to support their respective positions. The comparables were similar to the subject in location, two-story design and brick construction. The Board finds, however, the comparables provided by the board of review were more similar to the subject in age and quality grade than those provided by the appellant. Due to the similarity in age and quality grade, the Board gave the comparables provided by the board of review more weight. The Board finds that downward adjustments would be needed to board of review comparables #1, #3 and #4 for their finished basements and number of bathrooms; downward adjustments would be need to comparables #3 and #4 due to their additional fireplaces; and upward adjustments would be need for each comparables' smaller garage. These comparables had improvement assessments that ranged from \$37.20 to \$41.52 per square foot of living area. Although the subject's improvement assessment of \$38.40 per square foot of living area falls within the range established by the best comparables in this record, the Board finds a reduction is appropriate after making the adjustments for the superior features enjoyed by the board of review comparables.

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: August 18, 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.