



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

APPELLANT: Polly Vinograd  
DOCKET NO.: 15-04032.001-R-1  
PARCEL NO.: 17-31-302-017

The parties of record before the Property Tax Appeal Board are Polly Vinograd, 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:** \$243,836  
**IMPR.:** \$308,290  
**TOTAL:** \$552,126

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 brick construction with 5,089 square feet of living area. The dwelling was constructed in 1928. Features of the home include an unfinished basement, central air conditioning, 4½ bathrooms, one fireplace and an attached garage with 506 square feet of building area. The property has a 28,667 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 or stucco exterior construction that ranged in size from 4,723 to 5,616 square feet of living area. The dwellings were constructed from 1925 to 1949. Each comparable has an unfinished basement, central air conditioning, 4½ or 5½ bathrooms, one to three fireplaces and an attached garage ranging in size from 598 to 850

square feet of building area. The properties were located from .03 to 1.66 miles from the subject property. The comparables have improvement assessments ranging from \$217,782 to \$340,210 or from \$46.11 to \$60.58 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$260,336.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$572,165. The subject property has an improvement assessment of \$328,329 or \$64.52 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 or stone construction that ranged in size from 4,120 to 6,781 square feet of living area. The dwellings were constructed from 1927 to 1929. Each comparable has a basement with one being partially finished, central air conditioning, one to four fireplaces and garages ranging in size from 672 to 1,034 square feet of building area. One comparable has 4 and two ½ bathrooms and three comparables each have 5½ bathrooms. The comparables were located from .047 to .346 of a mile from the subject property. Board of review comparable #2 is the same property as appellant's comparable #3. The comparables have improvement assessments ranging from \$311,325 to \$495,412 or from \$60.58 to \$75.56 per square foot of living area. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparable #2, which is the same property as appellant's comparable #3. These were most similar to the subject in size and relatively similar to the subject in property characteristics. These comparables have improvement assessments ranging from \$217,782 to \$340,210 or from \$46.11 to \$60.58 per square foot of living area. The comparable common to both parties has an improvement assessment of \$60.58 per square foot of living area. The subject's improvement assessment of \$328,329 or \$64.52 per square foot of living area falls above the range established by the best comparables in this record on a square foot basis. Less weight was given to the remaining comparables submitted by the board of review due to differences from the subject in size. Based on this record the Board finds and a reduction in the subject's assessment is 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: 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.