



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

APPELLANT: Alan Levinson  
DOCKET NO.: 15-04033.001-R-1  
PARCEL NO.: 16-21-115-023

The parties of record before the Property Tax Appeal Board are Alan Levinson, 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:** \$109,204  
**IMPR.:** \$221,606  
**TOTAL:** \$330,810

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 one-story dwelling of wood siding exterior construction with 4,397 square feet of living area. The dwelling was constructed in 1991. Features of the home include a full unfinished basement, central air conditioning, 4½ bathrooms, one fireplace and an attached garage with 696 square feet of building area. The property is located in Highland Park, West Deerfield 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 one-story dwellings of brick or wood siding exterior construction that range in size from 4,618 to 5,206 square foot of living area. The dwellings were constructed in 1991 and 1993. Each comparable has an unfinished basement, central air conditioning, 2½ to 4½ bathrooms, one fireplace and an attached garage ranging in size from 782 to 858 square feet

of building area. The comparables have improvement assessments ranging from \$214,224 to \$232,231 or from \$44.61 to \$46.41 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$201,397.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$330,810. The subject property has an improvement assessment of \$221,606 or \$50.40 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 one-story dwellings of brick or wood siding exterior construction that ranged in size from 4,021 to 4,270 square feet of living area. The dwellings were constructed from 1992 to 1996. Each comparable has a full or partial basement with two being partially finished, central air conditioning, from 2½ to 3½ bathrooms and an attached garage ranging in size from 624 to 924 square feet of building area. Three comparables each have one fireplace. The comparables have improvement assessments ranging from \$191,249 to \$229,375 or from \$47.56 to \$53.72 per square foot of living area.

In rebuttal the board of review asserted that appellant's comparable #3 had 18.4% greater above grade living area than the subject property and a basement that is 40.8% smaller than the subject property. It also noted that appellant's comparables #1 and #2 have smaller basements and fewer bathrooms than the subject property.

The board of review requested the subject's 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 and the comparables provided by the board of review. These six comparables were relatively similar to the subject dwelling in age, size and features with the exception that four had smaller basements, each had fewer bathrooms than the subject dwelling and one had no fireplace. These comparables had improvement assessments that ranged from \$191,249 to \$229,375 or from \$46.39 to \$53.72 per square foot of living area. The subject's improvement assessment of \$221,606 or \$50.40 per square foot of living area falls within the range established by the best comparables in this record. Less weight was given appellant's comparable #3 due to differences from the subject in size.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the

General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence in this record.

In conclusion, 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.



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.