



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

APPELLANT: Myron Bornstein
DOCKET NO.: 15-04296.001-R-1
PARCEL NO.: 16-25-308-020

The parties of record before the Property Tax Appeal Board are Myron Bornstein, 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: \$146,024
IMPR.: \$309,889
TOTAL: \$455,913

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 dryvit-stucco exterior construction with 5,149 square feet of living area. The dwelling was constructed in 1994. Features of the home include a full basement with 2,150 square feet of finished area, central air conditioning, two fireplaces and an attached garage with 792 square feet of building area. The dwelling has a quality grade "Exc." The property has a 37,666 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 wood siding exterior construction that range in size from 4,398 to 5,304 square feet of living area. The dwellings were constructed from 1989 to 1994. Each comparable has a basement with 480 to 2048 square feet of finished area, central

air conditioning and an attached garage ranging in size from 399 to 751 square feet of building area. Two comparables have one fireplace. Each dwelling has a quality grade of "VGd." The comparables have the same assessment neighborhood code as the subject property and are located from .11 to .24 of a mile from the subject property. The comparables have improvement assessments ranging from \$193,909 to \$239,012 or from \$44.09 to \$46.94 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$233,575 or \$45.36 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 \$455,913. The subject property has an improvement assessment of \$309,889 or \$60.18 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 two-story dwellings of dryvit-stucco or brick construction that range in size from 4,478 to 5,658 square feet of living area. The dwellings were constructed from 1997 to 1999. Each comparable has a basement with finished area ranging in size from 1,184 to 1,966 square feet, central air conditioning, two or three fireplaces and one or two attached garages ranging in size from 556 to 644 square feet of building area. Each dwelling has a quality grade of "Exc." The comparables and are located from .099 to .61 of a mile from the subject property. These properties have improvement assessments ranging from \$307,125 to \$365,521 or from \$64.60 to \$72.41 per square foot of living area.

In rebuttal the board of review noted that each of the appellant's comparables has an inferior quality grade than the subject property.

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 the comparables submitted by the board of review. The board of review comparables were more similar to the subject property in quality grade than were the comparables provided by the appellant. Additionally, the comparables provided by the board of review had basement area and basement finished area more similar to the subject than appellant's comparables. The board of review comparables had improvement assessments that ranged from \$307,125 to \$365,521 or from \$64.60 to \$72.41 per square foot of living area. The subject's improvement assessment of \$309,889 or \$60.18 per square foot of living area falls below the range established by the best comparables in this record on a 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Myron Bornstein, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
18 North County Street
7th Floor
Waukegan, IL 60085