



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

APPELLANT: Lisa Friedstein  
DOCKET NO.: 16-04291.001-R-1  
PARCEL NO.: 16-21-111-001

The parties of record before the Property Tax Appeal Board are Lisa Friedstein, 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:** \$116,226  
**IMPR.:** \$174,452  
**TOTAL:** \$290,678

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 2016 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 one-story dwelling of brick exterior construction with 4,747 square feet of living area. The dwelling was constructed in 1972. Features of the home include a partial unfinished basement, central air conditioning, a fireplace, inground swimming pool and a 552 square foot attached garage. The subject property is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. The appellant did not contest the land assessment. In support of this argument, the appellant submitted information on three assessment comparables located from .11 to .22 of a mile from the subject. The comparables are improved with one-story dwellings of frame and brick exterior construction ranging in size from 4,313 to 4,410 square feet of living area. The dwellings were constructed from 1973 to 1977. Each comparable features a partial unfinished basement, central air

conditioning, one or two fireplaces and a garage ranging in size from 440 to 832 square feet of building area. One comparable has an an inground swimming pool. The comparables have improvement assessments ranging from \$144,901 to \$162,962 or \$33.60 to \$36.95 per square foot of living area. Based on this evidence, the appellant requested a reduction of the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$302,728. The subject property has an improvement assessment of \$186,502 or \$39.29 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located from .138 to .291 of a mile from the subject. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 4,662 to 4,921 square feet of living area. The dwellings were constructed in 1977 or 1978. The comparables feature basements, two of which have finished area. Features of each comparable include central air conditioning, a fireplace, a garage ranging in size from 792 to 864 square feet of building area and an inground swimming pool. The comparables have improvement assessments ranging from \$181,592 to \$198,805 or \$38.95 to \$40.81 per square foot of living area. Based on this evidence, the board of review requested that the subject's improvement assessment be confirmed.

In rebuttal, the appellant indicated that the comparables utilized by the board of review are two-story homes, two of which have finished basements and an additional bathroom that require significant negative adjustments when compared to the subject.

### **Conclusion of Law**

The appellant 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 parties submitted a six suggested comparables for the Board's consideration. The Board gave less weight to the board of review comparables due to their dissimilar design when compared to the subject property.

The Board finds the best evidence of assessment equity to be the comparables submitted by the appellant, which are more similar to the subject property in location, design, age and most features. The comparables have improvement assessments ranging from \$144,901 to \$162,962 or \$33.60 to \$36.95 per square foot of living area. The subject's improvement assessment of \$186,502 or \$39.29 per square foot of living area falls above the range established by the most similar comparables in this record.

After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is justified. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is warranted.

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: March 19, 2019



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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