



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

APPELLANT: Barry Finkelstein
DOCKET NO.: 16-04487.001-R-1
PARCEL NO.: 16-26-102-051

The parties of record before the Property Tax Appeal Board are Barry Finkelstein, 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: \$73,728
IMPR.: \$179,418
TOTAL: \$253,146

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 two-story dwelling of brick exterior construction with 3,507 square feet of living area. The dwelling was constructed in 1980. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 575 square foot attached garage. The property has a 12,468 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of the equity argument the appellant submitted three equity comparables located within .39 of a mile from the subject property. The comparables consist of two-story dwellings of brick exterior construction ranging in size from 3,588 to 4,089 square feet of living area. The dwellings were constructed from 1955 to 1977 with effective ages ranging from 1972 to 1977. Each comparable has a basement with finished area, central air

conditioning, one or two fireplaces and an attached garage ranging in size from 462 to 624 square feet of building area. The comparables have improvement assessments ranging from \$173,364 or \$179,620 or from \$42.77 to \$50.06 per square foot of living area. Based on this evidence, the appellant requested a reduction in 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 \$261,782. The subject property has an improvement assessment of \$188,054 or \$53.62 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted four equity comparables, one of which was utilized by the appellant, located within .423 of a mile from the subject property. The comparables consist of two-story dwellings of brick exterior construction ranging in size from 3,422 to 4,192 square feet of living area. The dwellings were constructed from 1953 to 1990 and have effective ages ranging from 1977 to 1990. Each comparable has a full or partial basement, three of which have finished area. The comparables each have central air conditioning, a fireplace and a garage ranging in size from 440 to 726 square feet of building area. The comparables have improvement assessments ranging from \$166,667 to \$236,301 or from \$48.70 to \$56.37 per square foot of living area. Based on this evidence, 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 parties submitted six equity comparables, one of which was utilized by both parties, for the Board's consideration. The Board gives less weight to the appellant's comparable #1 and board of review comparable #1 due to their larger size. The Board also gave less weight to board of review comparable #2 due to its inferior unfinished basement when compared to the subject.

The Board finds the parties common comparable which is appellant's comparable #2 and board of review's comparable #3, along with appellant's comparable #3 and board of review comparable #4 are most similar in location, dwelling size, design and effective age when compared to the subject. These three comparables have improvement assessments ranging from \$173,364 to \$179,620 or from \$47.30 to \$50.06 per square foot of living area. The subject property has an improvement assessment of \$188,054 or \$53.62 per square foot of living area, which is greater than the best comparables in this record. However, the Board finds the subject's superior basement size with finished area and newer age justifies its higher improvement assessment. Based on this record, the Board finds the evidence demonstrates the subject's improvement was inequitably assessed by clear and convincing evidence 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. 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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COUNTY

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