



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

APPELLANT: Leslie Dubin
DOCKET NO.: 16-04508.001-R-1
PARCEL NO.: 16-26-301-032

The parties of record before the Property Tax Appeal Board are Leslie Dubin, 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: \$90,025
IMPR.: \$121,120
TOTAL: \$211,145

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 stucco exterior construction with 3,028 square feet of living area. The dwelling was constructed in 1964. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces and a 441 square foot attached garage. The property has a 13,395 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 .31 of a mile from the subject property. The comparables consist of one-story dwellings of brick exterior construction ranging in size from 3,012 to 3,570 square feet of living area. The dwellings were constructed from 1959 to 1963. Each comparable has a basement, one of which has finished area. The comparables each have central air

conditioning and a fireplace. Two comparables have an attached garage of 600 or 621 square feet of building area. The comparables have improvement assessments ranging from \$120,392 or \$130,157 or from \$33.74 to \$42.27 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 \$240,109. The subject property has an improvement assessment of \$150,084 or \$49.57 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted four equity comparables located within .706 of a mile from the subject property. The comparables consist of one-story dwellings of wood siding or brick exterior construction ranging in size from 2,696 to 3,181 square feet of living area. The dwellings were constructed from 1964 to 1967. Each comparable has a full or partial basement, two of which have finished area. Each comparable has central air conditioning and two comparables have a fireplace. The comparables each have an attached garage ranging in size from 480 to 590 square feet of building area. The comparables have improvement assessments ranging from \$107,399 to \$149,431 or from \$38.89 to \$55.43 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 seven equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #1 and board of review comparables #1, #2, and #3 due to their superior full or finished basements. Furthermore, appellant's comparable #1 lacks a garage dissimilar to the subject. The Board also gave less weight to the appellant's comparable #2 due to its larger dwelling size when compared to the subject.

The Board finds the appellant's comparable #3 and board of review comparable #4 are similar in location, dwelling size, design, age and features when compared to the subject. These two comparables have improvement assessments of \$107,399 and \$130,157 or \$39.40 and \$42.27 per square foot of living area. The subject property has an improvement assessment of \$150,084 or \$49.57 per square foot of living area, which is greater than the best comparables in this record. After considering adjustments for differences in the comparables when compared to the subject, the Board finds the evidence demonstrates the subject's improvement is inequitably assessed 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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