



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

APPELLANT: Robert Tilden  
DOCKET NO.: 16-04584.001-R-1  
PARCEL NO.: 16-36-122-002

The parties of record before the Property Tax Appeal Board are Robert Tilden, the appellant, by attorney Glenn S. Guttman of Rieff Schramm Kanter & Guttman 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:** \$65,727  
**IMPR.:** \$126,498  
**TOTAL:** \$192,225

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 1.5-story dwelling of wood siding exterior construction with 2,555 square feet of living area. The dwelling was constructed in 1927 with an effective age of 1965. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 450 square foot garage. The property has a 7,801 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming both improvement assessment inequity and overvaluation as the bases of the appeal. In support of the assessment inequity claim, the appellant submitted a grid analysis of six assessment comparables located in the same neighborhood code as the subject as assigned by the township assessor and within .58 of a mile of the subject property. The comparables consist of 1.5-story or two-story dwellings of brick, vinyl or wood siding exterior construction ranging in size from 2,196 to 2,438

square feet of living area that were built from 1925 to 1938. Comparables #2, #4 and #5 have effective ages of 1937, 1974 and 1938, respectively. Each comparable has an unfinished basement, a fireplace and a garage ranging in size from 240 to 399 square feet of building area. In addition, three comparables have central air conditioning. The comparables have improvement assessments ranging from \$76,091 to \$112,403 or from \$34.65 to \$47.97 per square foot of living area.

In support of the overvaluation claim, the appellant submitted a grid analysis of five comparable sales located in the same neighborhood code as the subject as assigned by the township assessor and between .66 of a mile and 1.47 miles from the subject property. The comparables have sites ranging in size from 7,504 to 23,339 square feet of land area. The comparables consist of 1.5-story or two-story dwellings of stucco, brick or wood siding exterior construction ranging in size from 2,267 to 2,538 square feet of living area that were built from 1927 to 1949. Comparables #1, #3 and #4 have effective ages of 1953, 1943 and 1934, respectively. Each comparable features a basement with two having finished area, central air conditioning, one or three fireplaces and four comparables each have a garage ranging in size from 336 to 480 square feet of living area. The comparables sold from January 2014 to April 2015 for prices ranging from \$425,000 to \$515,000 or from \$182.72 to \$222.98 per square foot of living area including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$192,225. The subject's assessment reflects a market value of \$579,689 or \$226.88 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$126,498 or \$49.51 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on six<sup>1</sup> assessment equity comparables and six<sup>2</sup> comparable sales. The six assessment comparables consist of 1.75-story or two-story dwellings of stucco, stone, brick or wood siding exterior construction ranging in size from 2,226 to 2,874 square feet of living area that were built from 1926 to 1939. The comparables have effective ages ranging from 1955 to 1976. Each comparable has a basement with four having finished area, central air conditioning and one or two fireplaces. In addition, five comparables each have a garage ranging in size from 252 to 528 square feet of building area. The comparables have improvement assessments ranging from \$119,792 to \$191,303 or from \$53.81 to \$69.39 per square foot of living area.

The six comparable sales are numbered 8 through 13 in the grid analysis and have sites ranging in size from 6,500 to 12,145 square feet of land area. The comparable sales consist of 1.5-story or two-story dwellings of stucco, stone, brick or wood siding exterior construction ranging in size from 2,432 to 2,874 square feet of living area. The dwellings were built from 1926 to 1965. Comparables #8, #9, #11 and #13 have effective ages of 1965, 1965, 1951 and 1933,

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<sup>1</sup> Board of review assessment comparables shown as #3 and #6 in the grid analysis are the same property.

<sup>2</sup> The board of review failed to provide descriptive information for comparable sale #14 which prevents the Board from conducting a meaningful comparative analysis.

respectively. Each comparable features a basement with five having finished area, one or two fireplaces and a garage ranging in size from 240 to 676 square feet of living area. In addition, five comparables have central air conditioning. The comparables sold from July 2014 to July 2016 for prices ranging from \$537,500 to \$765,000 or from \$192.86 to \$300.16 per square foot of living area including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant's counsel submitted a rebuttal brief critiquing the evidence submitted by the board of review.

### **Conclusion of Law**

The appellant argued, in part, 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 failed to meet this burden of proof.

The record contains 12 assessment comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #2, #3, #5 and #6 for their older effective ages when compared to the subject. The Board also gave less weight to comparables #1, #2, #4 and #5 submitted by the board of review due to their superior finished basements unlike the subject. The Board finds the appellant's comparable #4, along with board of review comparables #3/#6 and #7 are most similar when compared to the subject in location, dwelling size, design, age and features. They have improvement assessments ranging from \$112,403 to \$172,383 or from \$47.97 and \$59.98 per square foot of living area. The subject property has an improvement assessment of \$126,498 or \$49.51 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

The appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation as an alternative basis of the appeal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof.

The parties submitted 11 comparable sales for the Board's consideration. The Board finds the appellant's comparable sales #1, #2, #4 and #5, along with board of review comparable sales #8, #12 and #13 had sale dates that occurred from January to December 2014 which are dated and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment

date. The Board gave less weight to comparable sale #11 that was submitted by the board of review due to its dissimilar dwelling age when compared to the subject. The Board finds the appellant's comparable sale #3 and board of review comparable sales #9 and #10 are more similar when compared to the subject in location, land area, dwelling size, design, age, features and sold more proximate in time to the January 1, 2016 assessment date. These three comparables sold in April 2015 and July 2016 for prices ranging from \$425,000 to \$603,000 or from \$182.72 to \$236.47 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$579,689 or \$226.88 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no 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.

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Chairman



\_\_\_\_\_  
Member

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Member



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Member

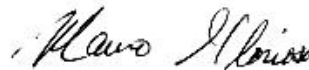
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Member

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: January 21, 2020



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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

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