



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

APPELLANT: Max Dolins
DOCKET NO.: 17-02629.001-R-1
PARCEL NO.: 16-26-302-004

The parties of record before the Property Tax Appeal Board are Max Dolins, 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: \$100,970
IMPR.: \$149,094
TOTAL: \$250,064

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 2017 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 construction with 3,152 square feet of living area. The dwelling was built in 1978. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and an attached garage with 600 square feet of building area. The property has a 15,193 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 one-story dwellings with brick exteriors that range in size from 2,627 to 3,570 square feet of living area. The dwellings were built in 1963 and 1964. Each home has a partial unfinished basement, two comparables have central air conditioning, two comparables each have one fireplace and each comparable has an attached garage with 506 or

621 square feet of building area. These properties have improvement assessments ranging from \$103,084 to \$126,520 or from \$35.44 to \$41.38 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$121,940 or \$38.69 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 \$250,064. The subject property has an improvement assessment of \$149,094 or \$47.30 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 with one-story dwellings with brick or stucco exteriors ranging in size from 2,891 to 3,252 square feet of living area. The homes were built from 1952 and 1977. Each comparable has a full or partial basement with one having finished area, three comparables have central air conditioning, three comparables have one or two fireplaces, and each comparable has a garage ranging in size from 441 to 564 square feet of building area. The comparables have improvement assessments ranging from \$133,002 to \$149,508 or from \$43.92 to \$51.71 per square foot of living area. The board of review requested the assessment be sustained.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on seven comparables sales to support their respective positions. Less weight is given board of review comparable #4 due to differences from the subject in age, finished basement area and lack of central air conditioning. The remaining comparables were relatively similar to the subject in size and style, however, the appellant's comparables and board of review comparables #2 and #3 were 11 to 15 years older than the subject dwelling, requiring upward adjustments for age. Additionally, each of the appellant's comparables and board of review comparable #3 have smaller basement area relative to the subject dwelling, requiring upward adjustments for this feature. Furthermore, appellant's comparable #2 has no central air conditioning and appellant's comparable #3 as well as board of review comparable #2 have no fireplaces, whereas the subject dwelling has both central air conditioning and one fireplace, necessitating upward adjustments to the comparables for the lack of these features relative to the subject dwelling. These properties have improvement assessments ranging from \$103,084 to \$149,508 or from \$35.44 to \$51.71 per square foot of living area. The comparable most similar to the subject in location, age, size and features is board of review comparable #1 with an improvement assessment of \$147,938 or \$48.46 per square foot of living area. The subject's improvement assessment of \$149,094 or \$47.30 per square foot of living area falls within the range established by the best comparables in this record and is well supported by the best overall comparable. 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(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



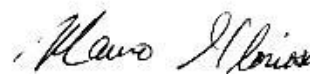
Member

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: May 26, 2020



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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