



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

APPELLANT: Mark Schwartz
DOCKET NO.: 17-03027.001-R-1
PARCEL NO.: 16-28-100-001

The parties of record before the Property Tax Appeal Board are Mark Schwartz, 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: \$116,005
IMPR.: \$307,862
TOTAL: \$423,867

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 single-family dwelling of wood-siding exterior with 5,286 square feet of living area. The dwelling was constructed in 1987. Features of the home include a crawl-space foundation, central air conditioning, two fireplaces and an attached garage containing 608 square feet of building area. The property has a 61,855-square foot site and is located in Highland Park, West Deerfield Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument, the appellant submitted three equity comparables located within .27 of a mile of the subject and within the same assessment neighborhood as the subject. The comparables are described as one-story dwellings of brick exterior construction ranging in size from 4,306 to 5,944 square feet of living area. Two dwellings each have a basement with one having finished area; the homes each

have central air conditioning and an attached or detached garage ranging in size from 462 to 1,556 square feet of building area. Two homes have 3 or 4 fireplaces. 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 \$423,867. The subject has an improvement assessment of \$307,862 or \$58.24 per square feet of living area.

In support of the subject's assessment, the board of review submitted information on three equity comparables located within .556 of a mile of the subject and where each is in a different assessment neighborhood than the subject. The comparables are described as one-story dwellings of wood-siding or brick exterior construction that range in size from 4,950 to 5,372 square feet of living area. The dwellings were built in 1990 or 1994. Each home has an unfinished basement, central air conditioning, 1 or 3 fireplaces and a garage ranging in size from 651 to 982 square feet of building area. These properties have improvement assessments ranging from \$314,756 to \$398,691 or from \$58.59 to \$78.47 per square foot of living area. Based on this evidence, the board of review requested that the subject's improvement assessment be confirmed.

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

The parties submitted a total of six suggested equity comparables for the Board's consideration. The Board finds neither of the parties' comparables are particularly similar to the subject. The three comparables submitted by the board of review are located in a different neighborhood code from the subject property, and they each have a basement, unlike the subject property. In addition, two of these properties' higher land assessments when compared to the subject suggest that they are located in a superior neighborhood. The appellant's three equity comparables have older construction/effective ages when compared to the subject. In addition, two comparables each have a basement, unlike the subject. The parties' six equity comparables have improvement assessments ranging from \$228,685 to \$398,691 or from \$42.10 to \$78.47 per square foot of living area. The subject's improvement assessment of \$307,862 or \$58,24 per square foot of living area falls within the range established by the equity comparables contained in this record. The Board finds that the appellant did not prove by clear and convincing evidence that the subject is inequitably assessed and, 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.



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: April 21, 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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