



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

APPELLANT: Sheila Pechter  
DOCKET NO.: 17-03132.001-R-1  
PARCEL NO.: 16-25-312-010

The parties of record before the Property Tax Appeal Board are Sheila Pechter, 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:** \$54,165  
**IMPR.:** \$96,535  
**TOTAL:** \$150,700

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 two-story dwelling of brick exterior construction with 1,872 square feet of living area. The dwelling was constructed in 1945 and has an effective age of 1958. Features of the home include a partial unfinished basement and central air conditioning. The property has a 5,195 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 located within .49 of a mile from the subject. The comparables are described as two-story dwellings of wood siding or brick exterior construction ranging in size from 1,928 to 2,143 square feet of living area. The dwellings were built in 1935 or 1951. The comparables have basements with one having finished area. One comparable has central air conditioning.

Each comparable has one fireplace and two comparables each have a garage with 216 square feet of building area. The comparables have improvement assessments ranging from \$70,284 to \$90,880 or from \$36.45 to \$43.83 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 \$150,700. The subject property has an improvement assessment of \$96,535 or \$51.57 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables located within .759 of a mile from the subject. The comparables consist of a one and one-half story and five, two-story dwellings of wood siding, brick or stucco exterior construction ranging in size from 1,742 to 2,065 square feet of living area. The dwellings were constructed from 1912 to 1958. Five comparables have effective ages ranging from 1958 to 1960. Five comparables have central air conditioning. Three comparables each have a fireplace. Each comparable has a garage ranging in size from 240 to 720 square feet of building area. The comparables have improvement assessments ranging from \$100,731 to \$121,462 or from \$52.44 to \$64.94 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 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 no reduction in the subject's assessment is warranted.

The parties submitted nine equity comparables for the Board's consideration with varying degrees of similarity to the subject in location, dwelling size, design, age and features. The Board gave less weight to the appellant's comparable #1 along with board of review comparables #3, #5 and #6 as due to their finished basement area unlike the subject's unfinished basement. The Board also gave less weight to board of review comparable #2 as it is an older dwelling when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 along with board of review comparables #1 and #4. The Board recognizes adjustments to these comparables would have to be considered for differences in features such as garages, fireplaces and central air conditioning when compared to the subject. The comparables have improvement assessments ranging from \$86,786 to \$107,507 or from \$42.41 to \$52.46 per square foot of living area. The subject has an improvement assessment of \$96,535 or \$51.57 per square foot of living area, which falls within the range established by the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the

Board finds the subject's improvement assessment is supported. 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 no 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: July 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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