



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

APPELLANT: Irwin Mandel
DOCKET NO.: 17-03177.001-R-1
PARCEL NO.: 16-28-410-010

The parties of record before the Property Tax Appeal Board are Irwin Mandel, 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: \$38,647
IMPR.: \$164,016
TOTAL: \$202,663

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 exterior construction with 2,278 square feet of living area. The dwelling was constructed in 1988. Features of the home include an unfinished partial basement, central air conditioning, a fireplace and a 506 square foot attached garage. The property is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not challenged. In support of this argument the appellant submitted information on three equity comparables located on the subject's street and in the same neighborhood code assigned by the township assessor as the subject property. The comparables were improved with one-story dwellings of brick exterior construction that have 2,278 square feet of living area. Each comparable has an unfinished full or partial basement, central air conditioning, one

fireplace and a garage with 506 square feet of building area. The comparables have improvement assessments that range from \$158,352 to \$164,830 or from \$69.51 to \$72.36 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$162,261 or \$71.23 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 \$214,564. The subject property has an improvement assessment of \$175,917 or \$77.22 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 located on the subject's street and in the same neighborhood code assigned by the township assessor as the subject property. The board of review comparables #1 and #4 are the same properties as the appellant's comparables #3 and #2, respectively. The comparables are improved with one-story dwellings of brick exterior construction that have 2,278 square feet of living area. The homes were built in 1988. Each comparable has an unfinished full or partial basement, central air conditioning, one fireplace and a garage with 506 square feet of building area. The comparables have improvement assessments that range from \$163,613 to \$184,350 or from \$71.82 to \$80.93 per square foot of living area. Based on this evidence the board of review requested 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted five suggested equity comparables for the Board's consideration, where two comparable were common to both parties. The Board gave less weight to the appellant's comparable #3/board of review comparable #1 which has a full basement compared to the subject's partial basement. The Board also gave less weight to board of review comparable #2 which appeared to be an outlier with respect to its higher improvement assessment when compared to all other comparables in the record with no further explanation.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2/board of review comparable #4 along with board of review comparable #3. These three comparables are nearly identical to the subject in location, age, dwelling size, partial basement, garage size and most features. These comparables had improvement assessments that ranged from \$158,352 to \$165,419 or from \$69.51 to \$72.62 per square foot of living area. The subject's improvement assessment of \$175,917 or \$77.22 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was 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: 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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