



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

APPELLANT: Polly Vinograd
DOCKET NO.: 17-03571.001-R-1
PARCEL NO.: 17-31-302-017

The parties of record before the Property Tax Appeal Board are Polly Vinograd, 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: \$275,668
IMPR.: \$325,335
TOTAL: \$601,003

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 2.0-story dwelling of brick exterior construction with 5,089 square feet of living area. The dwelling was constructed in 1928. Features of the home include an unfinished partial basement, central air conditioning, a fireplace and a 506 square foot attached garage. The property has a 28,667 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located in the same neighborhood code assigned by the township assessor as the subject property and located from 0.05 to 3.40 miles from the subject. The comparables are improved with 2.0-story dwellings of brick or stone exterior construction that range in size from 4,120 to 5,731 square feet of living area. The homes were built in 1927. Each of the

comparables has a basement, two with finished area, central air conditioning, one or two fireplaces and a garage with 506 to 672 square feet of building area. The comparables have improvement assessments that range from \$152,172 to \$283,565 or from \$36.98 to \$49.48 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$225,336 or \$44.28 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 \$601,003. The subject property has an improvement assessment of \$325,335 or \$63.93 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 in the same neighborhood code assigned by the township assessor as the subject property and within approximately 0.35 of a mile from the subject. The comparables are improved with one 2.25-story, one 2.5-story and two 2.0-story dwellings of brick or stone exterior construction that range in size from 5,800 to 6,781 square feet of living area. The homes were built from 1928 to 1947. Each of the comparables have a basement, three with finished area, central air conditioning, three to five fireplaces and a garage that ranges in size from 845 to 1,034 square feet of building area. The comparables have improvement assessments that range from \$414,704 to \$542,428 or from \$61.24 to \$79.99 per square foot of living area.

The board of review also submitted a memorandum asserting the subject's assessment was reduced by the Property Tax Appeal Board for the 2015 tax year which should be carried forward to the 2017 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185) The subject's 2017 assessment of \$601,003 is less than the 2015 decision plus application of the township equalization factors for 2016 and 2017 of 1.0763 and 1.0504, respectively. ($\$552,126 \times 1.0763 = \$594,253$ $\times 1.0504 = \$624,204$) Based on this evidence, the board of review requested the subject's 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 seven equity comparables for the Board's consideration. The comparables have varying degrees of similarity to the subject in terms of location, age, design, dwelling size and most features. The comparables had improvement assessments that ranged from \$152,172 to \$542,428 or from \$36.93 to \$79.99 per square foot of living area. The subject's improvement assessment of \$325,335 or \$63.93 per square foot of living area falls within the range established by the comparables in this record. 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.

The Property Tax Appeal Board also finds that the subject property was the matter of an appeal before this Board for the prior tax year under Docket Number 15-04032.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$552,126. The Property Tax Appeal Board takes notice that Lake County's quadrennial general assessment period began in the 2015 tax year and continues through the 2018 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal (35 ILCS 200/16-185).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds this record disclosed the subject property is an owner-occupied residence and that the 2015 through 2017 tax years are within the same general assessment period. The Board takes notice that equalization factors of 1.0763 and 1.0504 were issued in Moraine Township for the 2016 and 2017 tax years. The record contains no evidence showing the Board's 2015 decision was reversed or modified upon review and there was no evidence the subject property sold in an arm's-length transaction establishing a different fair cash value.

Applying the statutory mandates of section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior decision would result in an assessment of \$624,204 with application of township multipliers for 2016 and 2017. ($\$552,126 \times 1.0763 = \$594,253 \times 1.0504 = \$624,204$) The subject's final 2017 assessment, as established by the board of review, was \$601,003 which is below the 2015 PTAB decision plus application of the equalization factors. Therefore, the Board finds no change in the subject's assessment is warranted.¹

¹ The Board finds the board of review did not request an increase in the subject's assessment.

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: August 18, 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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