



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

APPELLANT: Robert Tilden  
DOCKET NO.: 17-03594.001-R-1  
PARCEL NO.: 16-36-122-002

The parties of record before the Property Tax Appeal Board are Robert Tilden, the appellant, by attorney Glenn S. Guttman of Rieff Schramm Kanter & Guttman 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:** \$69,040  
**IMPR.:** \$132,873  
**TOTAL:** \$201,913

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 1.5-story dwelling of wood siding exterior construction with 2,555 square feet of living area. The dwelling was constructed in 1927 with an effective age of 1965 due to remodeling in 1998 and quality grade of "very good". Features of the home include an unfinished basement, central air conditioning, a fireplace and a 450 square foot garage. The property has a 7,801 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends improvement assessment inequity as the basis of the appeal. In support of the inequity claim, the appellant submitted a grid analysis of six assessment comparables located in the same neighborhood code as the subject as assigned by the township assessor and between .05 of a mile and 1.45 miles from the subject property. The comparables consist of 1.5-story dwellings of brick or wood siding exterior construction ranging in size from 2,196 to 2,563

square feet of living area that were built from 1917 to 1946 with quality grades of “good” or “very good”. Comparable #3 has an effective age of 1960. One comparable has a crawl space foundation, five comparables each have a basement with one having finished area and four comparables have central air conditioning. In addition, each comparable has a fireplace and a garage ranging in size from 240 to 546 square feet of building area. The comparables have improvement assessments ranging from \$71,463 to \$96,641 or from \$28.29 to \$41.09 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 \$201,913. The subject property has an improvement assessment of \$132,873 or \$52.01 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same neighborhood code as the subject as assigned by the township assessor and between .118 of a mile and 1.089 miles from the subject property. The assessment comparables consist of two-story dwellings of stucco, brick or wood siding exterior construction ranging in size from 2,226 to 3,089 square feet of living area that were built from 1926 to 1939. The comparables have effective ages ranging from 1964 to 1976 due to remodeling that occurred from 2001 to 2012 and quality grades of “very good”. Each comparable has a basement with four having finished area, central air conditioning and one or two fireplaces. In addition, four comparables each have a garage ranging in size from 252 to 528 square feet of building area. The comparables have improvement assessments ranging from \$125,830 to \$200,945 or from \$56.53 to \$72.28 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject’s assessment.

The appellant’s counsel submitted a rebuttal brief critiquing the evidence submitted by the board of review.

### **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 record contains 11 assessment comparables for the Board's consideration. The Board gave less weight to the appellant’s comparables due to their older effective ages and/or dissimilar quality grades when compared to the subject. Furthermore, the appellant’s comparable #4 lacks a basement unlike the subject. The Board also gave less weight to comparable #1 submitted by the board of review due to its dissimilar dwelling size and lack of a garage when compared to the subject.

The Board finds board of review comparables #2 through #5 are most similar when compared to the subject in location, dwelling size, quality grade and effective age. The Board recognizes that three of the four comparables have superior finished basements when compared to the subject's unfinished basement. These four comparables have improvement assessments ranging from \$56.53 to \$72.28 per square foot of living area. The subject property has an improvement assessment of \$52.01 per square foot of living area, which falls below the range established by the most similar assessment comparables contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's assessment is warranted. 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.

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Chairman



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Member



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Member



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Member



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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: January 21, 2020  
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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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