



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

APPELLANT: Samuel Greenberg
DOCKET NO.: 17-03648.001-R-1
PARCEL NO.: 16-16-208-012

The parties of record before the Property Tax Appeal Board are Samuel Greenberg, 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: \$78,400
IMPR.: \$88,383
TOTAL: \$166,783

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 tri-level dwelling of brick exterior construction with 2,043 square feet of above-grade living area. The dwelling was constructed in 1964. Features of the home include a 1,089 square foot finished lower level, central air conditioning, a fireplace and a 460 square foot garage. The property has a 20,936 square foot site and is located in Highland Park, West Deerfield 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 as the subject property as assigned by the township assessor. The comparables consist of tri-level dwellings of brick exterior construction ranging in size from 1,858 to 2,258 square feet of above-grade living area. The dwellings were constructed from 1958 to 1961. One dwelling was described as having a 1,015

square foot finished lower level and two dwellings were described as having basements with either 440 or 705 square feet of finished area. The comparables each have central air conditioning and a garage ranging in size from 440 to 598 square feet of building area. The comparables have improvement assessments ranging from \$68,014 to \$71,995 or from \$31.45 to \$38.75 per square foot of above-grade 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 \$166,783. The subject property has an improvement assessment of \$88,383 or \$43.26 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis and property record cards of five equity comparables located in the same neighborhood code as the subject property as assigned by the township assessor. The comparables were improved with tri-level dwellings of brick or wood siding exterior construction ranging in size from 1,830 to 1,945 square feet of above-grade living area. The comparables were built between 1964 and 1967. The comparables each feature a finished lower level ranging in size from 1,013 to 1,184 square feet. Each comparable features central air conditioning, one fireplace and a garage ranging in size from 484 to 851 square feet of building area. The comparables have improvement assessments ranging from \$75,423 to \$85,504 or from \$41.21 to \$46.47 per square foot of above-grade living area. Based on this evidence, the board of review requested the subject's assessment be sustained.

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 parties submitted eight equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #3 which differ from the subject in age and design.

The Board finds the remaining six comparables are similar to the subject in location, dwelling size, design, age and features. These comparables have improvement assessments of \$38.75 to \$46.47 per square foot of above-grade living area. The subject property has an improvement assessment of \$43.26 per square foot of above-grade living area, which falls within the range established by the best comparables in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the evidence demonstrates 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 appears to be 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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