



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

APPELLANT: Harvey Marcus
DOCKET NO.: 17-03726.001-R-1
PARCEL NO.: 17-31-302-144

The parties of record before the Property Tax Appeal Board are Harvey Marcus, 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: \$89,952
IMPR.: \$138,332
TOTAL: \$228,284

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 is improved with a two-story dwelling of brick exterior construction with 2,542 square feet of living area. The dwelling was built in 1957. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached two-car garage with 462 square feet of building area. The property has a 11,368 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 improved with two-story dwellings with brick exteriors that range in size from 2,411 to 2,821 square feet of living area. The dwellings were built from 1941 to 1949. Each home has a basement with two having finished area, central air conditioning, two fireplaces and an attached garage ranging in size from 378 to 525 square feet of building area. These properties

have improvement assessments ranging from \$82,779 to \$108,950 or from \$31.43 to \$42.40 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$95,282.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$228,284. The subject property has an improvement assessment of \$138,332 or \$54.42 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with two-story dwellings with brick or stone exteriors that range in size from 2,212 to 2,992 square feet of living area. The homes were built from 1941 to 1958. Each comparable has a basement with one having finished area, central air conditioning, one of two fireplaces and an attached garage ranging in size from 440 to 484 square feet of building area. The comparables have improvement assessments ranging from \$131,250 to \$160,913 or from \$53.73 to \$59.34 per square foot of living area. The board of review requested the 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 record contains six comparables submitted by the parties to support their respective positions. Five of the comparables are older than the subject dwelling suggesting upward adjustments would be needed for age to make these dwellings more equivalent to the subject dwelling. In all the comparables have improvement assessments ranging from \$31.43 to \$59.34 per square foot of living areas. The subject's improvement assessment is \$54.42 per square foot of living area, which is within the range established by the comparables, and well supported considering the upward adjustments that would be necessary to a majority of the comparables for age in relation to the subject property. 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.



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: June 16, 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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