



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

APPELLANT: James Mozer  
DOCKET NO.: 17-03766.001-R-1  
PARCEL NO.: 14-32-301-036

The parties of record before the Property Tax Appeal Board are James Mozer, 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:** \$46,087  
**IMPR.:** \$104,558  
**TOTAL:** \$150,645

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 2,273 square feet of living area. The dwelling was constructed in 1977. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 630 square foot garage. The property has a 43,198 square foot site and is located in Deer Park, Ela 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 from .15 of mile to 1.56 miles from the subject property. The comparables consist of one-story dwellings of brick or wood siding exterior construction ranging in size from 2,266 to 3,592 square feet of living area. The dwellings were constructed from 1962 to 1976. Comparable #3 has an effective age of 1973. The comparables each feature an unfinished partial basement, central air conditioning, one or two fireplaces and a garage that

ranges in size from 500 to 893 square feet of building area. The comparables have improvement assessments ranging from \$53,895 to \$127,484 or from \$23.78 to \$35.49 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 \$150,645. The subject property has an improvement assessment of \$104,558 or \$46.00 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted grids and property record cards of eight equity comparables located within .72 of a mile of the subject. The comparables consist of four, one-story dwellings and four, two-story dwellings of brick or wood siding exterior construction ranging in size from 2,106 to 2,576 square feet of living area. The dwellings were built from 1967 to 1987. The comparables each feature a full or partial unfinished basement, central air conditioning, one or two fireplaces and a garage that ranges in size from 529 to 921 square feet of building area. In addition, two comparables each have an inground swimming pool containing either 176 or 420 square feet. The comparables have improvement assessments ranging from \$92,536 to \$125,415 or from \$43.94 to \$50.37 per square foot of living area. As part of its submission, the board of review provided property record cards of the subject and its comparables. Based on this evidence, the board of review requested that 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 eleven suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables which differ from the subject in age, dwelling size and/or locations being more than one mile from the subject. The Board also gave less weight to board of review comparables #1, #3, #5, #6, #7 and #8 which differ from the subject in that comparables #1 and #3 each have an inground swimming pool, not a feature of the subject and comparables #5 through #8 consist of two-story dwellings, unlike the subject's one-story design.

The Board finds board of review comparables #2 and #4 are similar to the subject in location, dwelling size, design and features, though both are older in age. These comparables have improvement assessments of \$43.94 and \$46.70 per square foot of living area. The subject property has an improvement assessment of \$46.00 per square foot of living area, which is supported by the two best comparables in the record. Based on this evidence 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 based on inequity 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: 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

James Mozer, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld and Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085