



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

APPELLANT: Donald Chanan  
DOCKET NO.: 17-03807.001-R-1  
PARCEL NO.: 16-21-207-023

The parties of record before the Property Tax Appeal Board are Donald Chanan, 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:** \$90,972  
**IMPR.:** \$287,129  
**TOTAL:** \$378,101

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 3,762 square feet of living area. The dwelling was constructed in 1991. Features of the home include a full basement with 1,881 square feet of finished area, central air conditioning, two fireplaces and an 850 square foot attached garage. The subject includes four full bathrooms and a half bathroom. The property is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends 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. The comparables are improved with one-story dwellings of brick exterior construction that range in size from 3,409 to 3,592 square feet of living area. The homes were built in 1990 to 1991. Each comparable has a full or partial basement, two with finished area of

359 or 1,023 square feet. The comparables have central air conditioning, one fireplace and a garage ranging in size from 483 to 552 square feet of building area. Each comparable has two or three full bathrooms and a half bathroom. The comparables have improvement assessments ranging from \$183,584 to \$238,051 or from \$51.11 to \$66.40 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$216,101 or \$57.44 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" incorrectly disclosing the total assessment for the subject of \$392,960. The final decision issued by the board of review that was submitted by the appellant shows a final assessed valuation of \$378,101. The subject property has an improvement assessment of \$287,129 or \$76.32 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 where three are located in the same neighborhood code as the subject property and one is located in a different neighborhood code. The comparables are improved with one-story dwellings of brick or wood siding exterior construction that range in size from 3,251 to 3,612 square feet of living area. The homes were built from 1991 to 1995. Each comparable has a full or partial basement, two with finished area of 680 or 1,736 square feet. The comparables have central air conditioning, one or two fireplaces and a garage ranging in size from 483 to 782 square feet of building area. Each comparable has two or three full bathrooms and a half bathroom. The comparables have improvement assessments that range from \$231,647 to \$273,577 or from \$71.19 to \$78.80 per square foot of living area. Based on this evidence, the board of review requested the subject's improvement 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 comparables for the Board's consideration. The Board gave little weight to appellant's comparable #1 along with board of review comparables #2 and #3 which have unfinished basements compared to the subject's finished basement. The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 and board of review comparables #1 and #4 which are similar to the subject in location, age, design, and basement finished area. These four comparables are inferior to the subject with smaller dwelling size, smaller basement finished area, smaller garage size and fewer full bathrooms. These comparables had improvement assessments that ranged from \$186,884 to \$273,577 or from \$54.82 to \$78.80 per square foot of living area. Board of review comparable #1 is the most similar to the subject despite having a smaller dwelling size, basement finished area, garage and one less full bathroom. It has an improvement assessment of \$273,577 or \$78.80 per square foot of living area. The subject's improvement assessment of \$287,129 or \$76.32 per square foot of living area falls above the range established by the best comparables in this record. After

considering upward adjustments to the comparables to for differences from the subject in dwelling size, basement and basement finished area, garage size and bathroom count, 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 constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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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