



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

APPELLANT: David Israel  
DOCKET NO.: 17-03862.001-R-1  
PARCEL NO.: 16-26-208-006

The parties of record before the Property Tax Appeal Board are David Israel, 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:** \$150,399  
**IMPR.:** \$369,260  
**TOTAL:** \$519,659

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 4,666 square feet of living area. The dwelling was built in 2004. Features of the home include a basement that is partially finished, central air conditioning, four fireplaces and a three-car attached garage with 778 square feet of building area. The property has a 20,434 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 4,733 to 5,202 square feet of living area. The dwellings were built in 2001 and 2005. Each home has a basement that is partially finished, central air conditioning, one or two fireplaces and an attached garage ranging in size from 484 to 802 square feet of building area. These properties

have improvement assessments ranging from \$351,682 to \$385,425 or from \$68.33 to \$76.89 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$341,426.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$519,659. The subject property has an improvement assessment of \$369,260 or \$79.14 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, stone or stucco exteriors that range in size from 4,641 to 4,918 square feet of living area. The homes were built from 2003 to 2007. Each comparable has a basement that is partially finished, central air conditioning, one to three fireplaces and one or two attached garages ranging in size from 396 to 713 square feet of building area. The comparables have improvement assessments ranging from \$389,427 to \$399,357 or from \$80.27 to \$86.05 per square foot of living area.

The board of review also argued the subject property is an owner-occupied residential property that was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year under Docket Number 15-04188.001-R-1. In that appeal the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$459,653 based on an agreement of the parties. The board of review further explained that Moraine Township's general assessment cycle began in 2015 and continues through 2018. It further indicated that in tax years 2016 and 2017 township equalization factors of 1.0763 and 1.0504 were applied in Moraine Township, respectively. The board of review explained that the assessment for the 2017 tax year was calculated by applying the 2016 and 2017 equalizations factors to the Property Tax Appeal Board's assessment as determined for the 2015 tax year in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

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 Board finds section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the

remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board further finds that the subject property was the subject matter of an appeal for the 2015 tax year in which a decision was issued by the Property Tax Appeal Board reducing the subject's assessment to \$459,653. The record further disclosed the subject property is an owner-occupied dwelling and that the 2015 and 2017 tax years are within the same general assessment period. Furthermore, the decision of the Property Tax Appeal Board for the 2015 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. The record also disclosed that in tax years 2016 and 2017 township equalization factors of 1.0763 and 1.0504 were applied in Moraine Township, respectively. Applying section 16-185 of the Property Tax Code results in an assessment of \$519,659, which is equivalent to the 2017 assessment of the subject property as established by the Lake County Board of Review. After considering the requirements of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

As a final point, the Board finds the best evidence of assessment equity to be appellant's comparable #3 and the comparables submitted by the board of review. These comparables are most similar to the subject dwelling in size and features. These properties have improvement assessments ranging from \$351,682 to \$399,357 or from \$74.30 to \$86.05 per square foot of living area. The subject's improvement assessment of \$369,260 or \$79.14 per square foot of living area falls within the range established by the best comparables in this record. Less weight is given the remaining comparables provided by the appellant due to differences from the subject in dwelling size. The Board finds the subject dwelling is being equitably assessed.

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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