



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

APPELLANT: Edward Kaplan  
DOCKET NO.: 17-03965.001-R-1  
PARCEL NO.: 17-31-102-009

The parties of record before the Property Tax Appeal Board are Edward Kaplan, 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:** \$540,970  
**IMPR.:** \$390,873  
**TOTAL:** \$931,843

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 stone exterior construction with 5,596 square feet of living area. The dwelling was constructed in 1961 and has an effective age of 1976. Features of the home include a partial unfinished basement, central air conditioning, a fireplace, a 760 square foot inground swimming pool, a 284 square foot pool house built in 2013 and an 816 square foot attached garage. The property has a 54,577 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 located from .07 of a mile to 1.76 miles from the subject. The comparables are described as one-story dwellings of brick or wood siding exterior construction ranging in size from 4,234 to 5,189 square feet of living area. The dwellings were built from 1961 to 1977 and

have effective ages from 1964 to 1982. Each comparable has a full or a partial basement with two having finished area, central air conditioning, two fireplaces and a garage ranging in size from 840 to 1,209 square feet of building area. Comparable #2 has an 800 square foot inground swimming pool. The comparables have improvement assessments ranging from \$196,130 to \$330,552 or from \$46.32 to \$63.70 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 \$931,843. The subject property has an improvement assessment of \$390,873 or \$69.85 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 located from .228 of a mile to 2.497 miles from the subject.<sup>1</sup> The comparables are described as one-story dwellings of brick, stone or wood siding exterior construction ranging in size from 5,189 to 7,473 square feet of living area. The dwellings were constructed from 1962 to 1982. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 460 to 1,659 square feet of building area. Comparables #1 through #3 each have an inground swimming pool ranging in size from 595 to 1,136 square feet. The comparables have improvement assessments ranging from \$330,552 to \$617,513 or from \$63.70 to \$85.17 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 no reduction in the subject's assessment is warranted.

The parties submitted six equity comparables for the Board's consideration which includes one comparable common to both parties that have varying degrees of similarity to the subject in location, dwelling size, design, age and features. The Board gave less weight to the appellant's comparables #1 and #2 along with board of review comparables #2 and #3 due to their significantly larger basements and/or dissimilar dwelling sizes when compared to the subject. The Board gave more weight to the parties' common comparable and board of review comparable #1. These two properties are more similar to the subject in dwelling size, style and some features. However, the parties' common comparable requires upward adjustments for lack of an inground swimming pool and a pool house and downward adjustments for features such as superior finished basement area and an additional fireplace when compared to the subject. Board of review comparable #1 needs to be adjusted upward for smaller garage feature and lack of a pool house and downward adjustments for age and features such as basement size/finish and

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<sup>1</sup> Board of review comparable #4 is the same property as appellant's comparable #3.

additional fireplace when compared to the subject. These comparables have improvement assessments of \$388,766 and \$330,552 or \$66.76 and \$63.70 per square foot of living area. The subject has an improvement assessment of \$390,873 or \$69.85 per square foot of living area which falls above the two best comparable sales in the record but appears to be justified given the subject's pool house amenity that does not exist for either equity comparable. 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 is 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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