



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

APPELLANT: Michael Blum
DOCKET NO.: 17-03975.001-R-1
PARCEL NO.: 17-31-302-181

The parties of record before the Property Tax Appeal Board are Michael Blum, 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: \$164,864
IMPR.: \$194,940
TOTAL: \$359,804

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 1.5-story dwelling of stone exterior construction with 3,844 square feet of living area. The dwelling was constructed in 1961 and has an effective age of 1963. Features of the home a basement with finished area, central air conditioning, one fireplace and a 646 square foot attached garage. The property has a 40,313 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 comparables within .47 of a mile from the subject property. The comparables are described as 2-story or 1.5-story dwellings of brick exterior construction ranging in size from 3,217 to 3,425 square feet of living area. The dwellings were constructed in 1952 or 1963. Comparables #1 and #2 have effective ages of 1964 and 1969. Features of each comparable include a basement with finished

area, central air conditioning, one fireplace and an attached garage ranging in size from 286 to 552 square feet of building area. The comparables have improvement assessments ranging from \$111,836 to \$130,749 or from \$32.75 to \$39.81 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 \$359,804. The subject has an improvement assessment of \$194,940 or \$50.71 per square foot of living area.

In support of the subject's assessment, the board of review submitted information on three comparables located from .202 to .938 of a mile from the subject property. The comparables are described as 1.5-story or 2-story dwellings of brick or wood siding exterior construction that range in size from 3,712 to 4,368 square feet of living area. The dwellings were constructed from 1940 to 1968. Comparables #1 and #2 have effective ages of 1956 and 1964. Each comparable has a basement with one having finished area, central air conditioning, one to three fireplaces and a garage that ranges in size from 506 to 828 square feet of building area. The comparables have improvement assessments ranging from \$184,860 to \$221,376 or from \$49.62 to \$55.04 per square foot of living area. The board of review also noted that a permit for the subject was issued in 2012 with a value of \$250,000. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

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 Board finds the parties submitted six equity comparables for the Board's consideration that have varying degrees of similarity to the subject in location, age, design, dwelling size and features. The appellant's comparables are more similar to the subject in age while the board of review comparables are more similar to the subject in dwelling size. The comparables have improvement assessments ranging from \$111,836 to \$221,376 or from \$32.75 to \$55.04 per square foot of living area. The subject has an improvement assessment of \$194,940 or \$50.71 per square foot of living area which falls within the value range established by the comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. 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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