



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

APPELLANT: William Loeb  
DOCKET NO.: 18-01682.001-R-1  
PARCEL NO.: 16-25-107-005

The parties of record before the Property Tax Appeal Board are William Loeb, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. 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 A Reduction 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:** \$147,455  
**IMPR.:** \$124,335  
**TOTAL:** \$271,790

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 2018 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 tri-level dwelling of brick exterior construction with 2,763 square feet of above grade living area. The dwelling was constructed in 1957. Features of the home include a finished lower level, central air conditioning, two fireplaces and a 528 square foot built-in garage. The property has a 19,551 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant, through counsel, 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 within 0.95 of a mile from the subject and where one comparable is located in the same neighborhood code as the subject property. The comparables are improved with tri-level dwellings of brick or stone exterior construction that range in size from 2,714 to 3,179 square feet of above grade living area. The homes were built

from 1946 to 1958. Each comparable has a finished lower level, central air conditioning, one or two fireplaces and a garage ranging in size from 506 to 729 square feet of building area. The comparables have improvement assessments ranging from \$70,550 to \$128,928 or from \$22.19 to \$44.26 per square foot of above grade living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$100,904 or \$36.52 per square foot of above grade living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$275,696. The subject property has an improvement assessment of \$128,241 or \$46.41 per square foot of above grade living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within approximately 0.72 of a mile from the subject and where two of the comparables are located in the subject's neighborhood code. Board of review comparable #1 is the same property as the appellant's comparable #3. The comparables are improved with tri-level dwellings of brick, stone or wood siding exterior construction that range in size from 2,498 to 2,988 square feet of above grade living area. The homes were built from 1958 to 1962. Each comparable has a basement and/or lower level, three with finished area, central air conditioning, one fireplace and a garage ranging in size from 506 to 1,074 square feet of building area. Comparable #2 includes a finished lower level in addition to a basement with finished area.<sup>1</sup> The comparables have improvement assessments that range from \$115,249 to \$224,528 or from \$44.26 to \$75.14 per square foot of above grade living area. Based on this evidence, the board of review requested the subject's 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 this burden of proof and a reduction in the subject's assessment is warranted.

The record contains six comparables for the Board's consideration as one comparable was common to both parties. The Board gave less weight to appellant's comparable #1 due to its older age when compared to the subject. The Board gave less weight to board of review comparable #3 which has a significantly larger garage and finished basement/lower level area. The Board also gave less weight to board of review comparable #4 which has an unfinished basement/lower level area compared to the subject's finished lower level.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #3/board of review #1 and board of review comparable #2 which are more similar to the subject

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<sup>1</sup> Information contained in the property record card for board of review comparable #2 indicates the property includes a finished lower level in addition to a basement with finished area.

in terms of location, age, design, dwelling size and features. These comparables had improvement assessments that ranged from \$116,147 to \$128,928 or from \$43.13 to \$44.76 per square foot of above grade living area. The subject's improvement assessment of \$128,241 or \$46.41 per square foot of above grade living area falls within the range of improvement assessments and above the per square foot range established by the best comparables in this record. However, after considering adjustments to comparables for differences with the subject, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a 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:

November 17, 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

William Loeb, by attorney:  
Abby L. Strauss  
Schiller Law P.C.  
33 North Dearborn  
Suite 1130  
Chicago, IL 60602

COUNTY

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