



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

APPELLANT: Donald Resnick
DOCKET NO.: 18-01739.001-R-1
PARCEL NO.: 16-21-402-050

The parties of record before the Property Tax Appeal Board are Donald Resnick, 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: \$115,164
IMPR.: \$384,499
TOTAL: \$499,663

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 one-story dwelling of wood siding exterior construction with 4,950 square feet of living area. The dwelling was constructed in 1990. Features of the home include an unfinished basement, central air conditioning, three fireplaces and an 858 square foot attached garage. No site size was disclosed for the subject property, which is located in Highland Park, West Deerfield Township, Lake County

The appellant, through counsel, contends assessment inequity as the basis of the appeal. The land assessment was not contested. In support of this argument the appellant submitted information on three equity comparables located from 0.28 to 0.43 of a mile from the subject property. The comparables were improved with one-story dwellings of brick or wood siding exterior construction that range from 3,774 to 5,372 square feet of living area. The dwellings were built from 1980 to 1994. The comparables have unfinished basements, central air

conditioning, one fireplace and an attached garage that range in size from 651 to 982 square feet of building area. Two comparables have an inground swimming pool. The comparables have improvement assessments that range from \$202,110 to \$315,763 or from \$53.55 to \$59.68 per square foot of living area. Based on this evidence, the appellant requested the subject's assessment be reduced to \$399,664.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$499,663. The subject property has an improvement assessment of \$384,499 or \$77.68 per square foot of living area. In support of its contention of the correct assessment the board of review disclosed the Property Tax Appeal Board issued a decision pertaining to the subject property for a prior 2015 tax year under Docket Number 15-04041.001-R-2. In that appeal, the Property Tax Appeal Board issued a decision based on an agreement between the parties lowering the subject's assessment to \$452,283. The board of review argued the subject's 2018 assessment of \$499,663 reflects a value below the Property Tax Appeal Board's 2015 decision plus application of the 2016, 2017 and 2018 equalization factors as provided by section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

The board of review also submitted three suggested equity comparables in further support of its assessment of the subject property. The comparables have varying degrees of similarity when compared to the subject in location, design, age, dwelling size and features. The comparables have improvement assessments that range from \$399,967 to \$438,113 or from \$78.72 to \$87.05 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 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 Property Tax Appeal Board finds the subject property was the matter of an appeal before the Board for a prior tax year under Docket Number 15-04041.001-R-2. In that appeal the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$452,283 based on an agreement by the parties. The Property Tax Appeal Board takes notice that Lake County's quadrennial general assessment period began in the 2015 tax year and continues through the 2018 tax year. The Board further finds section 16-185 of the Property tax Code is controlling in this appeal. (35 ILCS 200/16-185)

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states 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.

The Board finds this record disclosed the subject property is an owner occupied residence and the 2015 through 2018 tax years are within the same general assessment period. The Board finds the record shows equalization factors of 1.0643, 1.0393 and 1.0032 were issued in West Deerfield Township for the 2016 through 2018 tax years respectively. The record contains no evidence showing the Board's 2015 decision was reversed or modified upon review and there was no evidence the subject property sold in an arm's-length transaction establishing a different fair cash value. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior 2015 decision results in an assessment of \$501,883 ($452,283 \times 1.0643 \times 1.0393 \times 1.0032 = \$501,883$). The subject's final 2018 assessment, as established by the board of review, was \$499,663 which is less than the prior Property Tax Appeal Board's decision plus application of the 2016 through 2018 equalization factors. As a final point, the Board finds the best equity comparables submitted by the parties demonstrate the subject is equitably assessed. For these reasons the Property Tax Appeal Board finds no change in the subject assessment is warranted.

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: May 26, 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

Donald Resnick, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

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