



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

APPELLANT: Kenneth Latimer  
DOCKET NO.: 18-01870.001-R-1  
PARCEL NO.: 16-36-105-005

The parties of record before the Property Tax Appeal Board are Kenneth Latimer, 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:** \$108,380  
**IMPR.:** \$189,378  
**TOTAL:** \$297,758

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 two-story dwelling of wood siding exterior construction with 4,098 square feet of living area. The dwelling was constructed in 1989. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 460 square foot garage. The property has a 18,515 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 in the same neighborhood as the subject property as assigned by the assessor. The comparables consist of two-story dwellings of brick exterior construction ranging in size from 3,540 to 4,111 square feet of living area. The dwellings were built from 1962 to 1994 and have effective ages that range from 1969 to 1996. Each comparable has a basement

with finished area, central air conditioning, one fireplace and a garage ranging in size from 484 to 648 square feet of building area. Two comparables each have an inground swimming pool. The comparables have improvement assessments ranging from \$138,357 to \$163,750 or from \$33.66 to \$40.82 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$156,775 or \$38.26 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$297,758. The subject property has an improvement assessment of \$189,378 or \$46.21 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis and property record cards of four equity comparables located in the same neighborhood as the subject property as assigned by the assessor. The comparables consist of two-story dwellings of wood siding or brick exterior construction ranging in size from 3,852 to 4,116 square feet of living area. The dwellings were constructed from 1951 to 1989. Three comparables have effective ages ranging from 1973 to 1979 due to remodeling. Each comparable has a basement with two having finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 484 to 688 square feet of building area. The comparables have improvement assessments ranging from \$178,988 to \$224,980 or from \$46.47 to \$54.66 per square foot of living area. Based on this evidence, the board of review requested that the subject's 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 no reduction in the subject's assessment is warranted.

The parties submitted seven suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's three comparables and board of review comparables #2 and #3 as each has a finished basement which differs from the subject's unfinished basement. Furthermore, the appellant's comparables #1 and #2 each have an inground swimming pool unlike the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #4. These comparables were relatively similar to the subject in location, dwelling size, design and features when compared to the subject. However, board of review comparable #1 has an older age/effective age when compared to the subject. These comparables have improvement assessments of \$178,988 and \$224,980 or \$46.47 and \$54.66 per square foot of living area, respectively. The subject property has an improvement assessment of \$189,378 or \$46.21 per square foot of living area, which is supported by the two most similar comparables in this record.

After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is justified. Therefore, a reduction in the subject's assessment is not 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:

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

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