



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

APPELLANT: Neil & Norma Pollock  
DOCKET NO.: 18-01904.001-R-1  
PARCEL NO.: 16-34-302-018

The parties of record before the Property Tax Appeal Board are Neil & Norma Pollock, the appellants, 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:** \$101,633  
**IMPR.:** \$137,861  
**TOTAL:** \$239,494

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 brick exterior construction with 3,590 square feet of living area. The dwelling was constructed in 1977. Features of the home include an unfinished partial basement, central air conditioning, a fireplace and a 529 square foot attached garage. The property has a 28,561 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellants, through counsel, contend assessment inequity as the basis of the appeal. The land assessment was not contested. In support of this argument the appellants submitted information on three equity comparables located from 0.09 to 0.20 of a mile from the subject property. The comparables were improved with two-story dwellings of brick or wood siding exterior construction that range from 3,476 to 3,560 square feet of living area. The dwellings were built from 1972 to 1988. The comparables have basements, two with finished area; central

air conditioning, one or two fireplaces and attached garages that range from 483 to 598 square feet of building area. One comparable has an inground swimming pool. The comparables have improvement assessments that range from \$81,839 to \$122,416 or from \$23.54 to \$34.39 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 \$239,494. The subject property has an improvement assessment of \$137,861 or \$38.40 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on six equity comparables located from 0.061 to 0.629 of a mile from the subject property. The comparables were improved with two-story dwellings of brick or stucco exterior construction that range from 3,511 to 3,648 square feet of living area. The dwellings were built from 1964 to 1985. The comparables have basements, four with finished area; central air conditioning; one or two fireplaces and attached garages that range from 400 to 600 square feet of building area. Three of the comparables include an inground swimming pool. The comparables have improvement assessments that range from \$150,129 to \$182,032 or from \$41.71 to \$50.38 per square foot of living area. The board of review also submitted information regarding the appellant's comparable sale #1 indicating the property sold in "as is" condition in March 2016. 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine comparables for the Board's consideration. The Board gives least weight to the appellants' comparable #1 due to possible condition issues as reflected by the Multiple Listing Service (MLS) listing noting the property sold in "as is" condition. The Board also gives little weight to the appellants' comparable #2 and board of review comparables #3, #5 and #6 which have inground swimming pools that the subject lacks. The Board finds the best evidence of assessment equity to be appellants' comparable #3 and board of review comparables #1, #2 and #4 which are most similar to the subject in terms of design, dwelling size and features. These comparables had improvement assessments that ranged from \$122,416 to \$173,080 or from \$34.39 to \$49.30 per square foot of living area. The subject's improvement assessment of \$137,861 or \$38.40 per square foot of living area falls within the range established by the best comparables in this record. Two of the best comparables have unfinished basements and have improvement assessments per square foot of \$41.71 and \$45.48 respectively. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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: 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

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