



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

APPELLANT: Joshua Silvers  
DOCKET NO.: 18-01959.001-R-1 through 18-01959.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Joshua Silvers, 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
18-01959.001-R-1	16-25-402-003	208,450	384,942	\$593,392
18-01959.002-R-1	16-25-402-002	139,518	0	\$139,518

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 two adjacent parcels<sup>1</sup> improved with a two-story dwelling of stucco construction with 7,387 square feet of living area. The dwelling was constructed in 1928 but has an effective age of 1954 due to additions and remodeling in 2001, 2009, 2014, 2015 and 2016. Features of the home include a basement with finished area, central air conditioning, two fireplaces and an 878 square foot garage. The property has a 55,434 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 from .16 to .41 miles from the subject property, two of which are located in

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<sup>1</sup> Property index number (PIN) 16-25-402-002 is a vacant parcel of land and PIN 16-25-403-003 is an improved parcel of land.

the same assessment neighborhood as the subject. The comparables consist of two-story dwellings of stone, stucco or wood siding exterior construction ranging in size from 6,065 to 7,992 square feet of living area. The dwellings were built from 1920 to 1948. Comparables #1 and #3 have effective ages of 1968 and 1942, respectively. Each comparable has a basement with finished area, central air conditioning, one to seven fireplaces and a garage ranging in size from 672 to 1,058 square feet of building area. The comparables have improvement assessments that range from \$234,889 to \$322,089 or from \$38.73 to \$40.81 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$295,086 or \$39.95 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for property index number (PIN) 16-25-402-003 of \$593,392 with an improvement assessment of \$384,942 or \$52.11 per square foot of living area; and a total assessment for PIN 16-25-402-002 (vacant land) of \$139,518.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same assessment neighborhood as the subject and from .329 of a mile to 1.164 miles from the subject property. The comparables consist of two-story or two and one-half-story dwellings of brick or wood siding exterior construction ranging in size from 7,285 to 7,640 square feet of living area. The dwellings were built from 1898 to 1937. Comparables #1, #3 and #4 have effective ages of 1949, 1946 and 1940, respectively. Each comparable features a basement with three having finished area, three or four fireplaces and a garage ranging in size from 460 to 1,250 square feet of building area. Three comparables have central air conditioning, three comparables have inground swimming pools and comparable #2 has a 300 square foot bath house. The comparables have improvement assessments that range from \$396,588 to \$451,504 or from \$53.70 to \$61.98 per square foot of living area. Based on this evidence, the board of review requested 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 comparables #1 and #2 which differ from the subject in dwelling size. The Board gave reduced weight to board of review comparable #2 which lacks a finished basement unlike the subject and board of review comparable #3 due to its distant location from the subject being more than one mile away.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3, along with board of review comparables #1 and #4. These three comparables are relatively

similar to the subject in location and dwelling size, though each has an older effective age and varying degrees of similarity in features when compared to the subject. The comparables have improvement assessments that range from \$316,446 to \$418,640 or from \$40.81 to \$54.80 per square foot of living area. The subject's improvement assessment of \$384,942 or \$52.11 per square foot of living area falls within the range established by the more similar comparables in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the evidence demonstrates the subject's improvement assessment is justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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 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: December 15, 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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