



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

APPELLANT: Peter Eisenberg
DOCKET NO.: 18-01978.001-R-1
PARCEL NO.: 16-25-302-018

The parties of record before the Property Tax Appeal Board are Peter Eisenberg, 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: \$254,851
IMPR.: \$396,588
TOTAL: \$651,439

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 brick exterior construction with 7,385 square feet of living area. The dwelling was constructed in 1937 but has an effective age of 1949 due to remodeling in 1993. Features of the home include a basement with finished area, central air conditioning, three fireplaces, a 693 square foot garage and a 640 square foot inground swimming pool. The property has a 56,075 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 within the subject's assessment neighborhood and from .30 to .75 of a mile from the subject property. The comparables consist of a two and one-half-story dwelling and two, two-story dwellings of brick or stone exterior construction ranging in size from 5,862 to

7,661 square feet of living area. The dwellings were constructed from 1913 to 1948 and have effective ages ranging from 1920 to 1968. Each comparable has a basement with finished area, central air conditioning, two or four fireplaces and a garage ranging in size from 690 to 892 square feet of building area. The comparables have improvement assessments ranging from \$234,889 to \$302,084 or from \$38.73 to \$41.77 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$296,589 or \$40.16 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 \$651,439. The subject property has an improvement assessment of \$396,588 or \$53.70 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted property record cards and a grid analysis of the subject and four equity comparables located from .329 to .923 miles from the subject property, three of which are also within the subject's assessment neighborhood. The comparables are improved with two, two-story dwellings and two, two and one-half-story dwellings of brick or stucco exterior construction ranging in size from 6,432 to 7,974 square feet of living area. The comparables were built from 1913 to 1939 and have effective ages ranging from 1940 to 1980. The comparables each feature a basement with finished area, central air conditioning, two to five fireplaces and one or two garages ranging in size from 460 to 1,590 square feet of total building area. Comparables #1, #2 and #3 each have an inground swimming pool that ranges in size from 800 to 950 square feet. The comparables have improvement assessments ranging from \$363,006 to \$655,145 or from \$52.11 to \$82.16 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 a reduction in the subject's assessment is not warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables due to their older age/effective age and/or smaller dwelling size when compared to the subject. The Board gave reduced weight to board of review comparables #1 and #2 due to their dissimilar dwelling sizes when compared to the subject. Furthermore, board of review comparable #2 is superior to the subject in effective age, basement size, finished basement area and number of garages/garage size.

The Board finds the best evidence of assessment equity to be board of review comparables #3 and #4. These two comparables are similar to the subject in location, dwelling size, age/effective age and most features, except comparable #4 lacks an inground swimming pool, which is a

feature of the subject. These comparables have improvement assessments of \$418,640 and \$384,942 or \$54.80 and \$52.11 per square foot of living area, respectively. The subject property has an improvement assessment of \$396,588 or \$53.70 per square foot of living area, which falls between the two best comparables in the 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. 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 no reduction in the subject's 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:

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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