



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

APPELLANT: William and Susan Abrams  
DOCKET NO.: 18-01984.001-R-1  
PARCEL NO.: 16-23-203-003

The parties of record before the Property Tax Appeal Board are William and Susan Abrams, 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:** \$242,225  
**IMPR.:** \$461,927  
**TOTAL:** \$704,152

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 2.5-story dwelling of brick exterior construction with 7,201 square feet of living area. The dwelling was constructed in 1925 and has an effective age of 1952 due to a remodel in 2005. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 934 square foot attached garage. The property has a 53,692 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on three equity comparables located from .10 of a mile to 1.49 miles from the subject. The comparables are described as a 2-story, a 2.5 story or a 3-story dwelling of wood siding or brick exterior construction ranging in size from 6,299 to 6,799 square feet of living area. The dwellings were built from 1910 to 1928 and have effective ages from 1936 to 1967. The comparables each have

a basement with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 506 to 968 square feet of building area. The comparables have improvement assessments ranging from \$324,851 to \$375,195 or from \$51.57 to \$57.99 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$704,152. The subject property has an improvement assessment of \$461,927 or \$64.15 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within .767 of a mile from the subject. The comparables consist of 2-story or 2.5-story dwellings of brick or wood siding exterior construction ranging in size from 6,603 to 9,851 square feet of living area. The dwellings were constructed from 1913 to 1994. Each comparable features a basement with three having finished area, central air conditioning, two to four fireplaces and a garage ranging in size from 460 to 1,590 square feet of building area. The comparables have improvement assessments ranging from \$436,025 to \$693,671 or from \$66.03 to \$82.16 per square foot of living area. The board of review also submitted a Multiple Listing Service sheet that disclosed the subject was completely renovated in 2005 and is listed for sale for \$2,199,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellants contend 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 no reduction in the subject's assessment is warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board gave less weight to the appellants' comparables #1 and #3 due to their inground swimming pool feature or distant location when compared to the subject. The Board also gave less weight to board of review comparables #1, #2 and #3 due to their dissimilar dwelling size, age and/or superior feature such as a tennis court or an inground swimming pool when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #2 and board of review comparable #4 as they are similar to the subject in location, design, age and features. However, both comparables have smaller dwelling sizes, garage sizes and less finished basement area than the subject. The comparables have improvement assessments of \$370,339 and \$436,025 or \$55.18 and \$66.03 per square foot of living area. The subject has an improvement assessment of \$461,927 or \$64.15 per square foot of living area. After considering

adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. 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 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: July 21, 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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