



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

APPELLANT: Matthew Sears
DOCKET NO.: 18-01997.001-R-1
PARCEL NO.: 16-36-210-004

The parties of record before the Property Tax Appeal Board are Matthew Sears, 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: \$117,451
IMPR.: \$186,884
TOTAL: \$304,335

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 3,465 square feet of living area. The dwelling was constructed in 1949. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 460 square foot garage. The property has a 13,360 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 .01 to .48 of a mile from the subject property and within the same assessment neighborhood as the subject. The comparables consist of two-story dwellings of stucco, brick or wood siding exterior construction ranging in size from 3,074 to 4,972 square feet of living area. The dwellings were built in 1926 and 1941. Comparables #2 and #3 have

effective ages of 1938 and 1953, respectively. Comparable #3 has a concrete slab foundation and the remaining two comparables each have a basement with one having finished area. Each comparable features central air conditioning, one to three fireplaces and a garage ranging in size from 399 to 440 square feet of building area. The comparables have improvement assessments ranging from \$91,626 to \$116,586 or from \$23.45 to \$37.47 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$103,557 or \$29.89 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 \$304,335. The subject property has an improvement assessment of \$186,884 or \$53.93 per square foot of living area.

In response to the appeal, the board of review critiqued the comparables submitted by the appellant. The board of review argued that the appellant's comparable #2 has no finished basement area and the appellant's comparable #3 is over 1,500 square feet larger than the subject and has no basement.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located from .226 to .749 of a mile from the subject property and within the same assessment neighborhood as the subject. The comparables consist of two-story or three-story dwellings of stone or brick exterior construction ranging in size from 3,192 to 3,763 square feet of living area. The dwellings were built from 1924 to 1938. Comparables #2, #3 and #4 have effective ages of 1941, 1964 and 1951, respectively. Each comparable features a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 360 to 462 square feet of building area. The comparables have improvement assessments ranging from \$164,914 to \$211,651 or from \$49.76 to \$61.86 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 three comparables, along with board of review comparables #3 and #4 which differ from the subject in dwelling size, design, foundation type and/or age/effective age.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2. These two comparables are similar to the subject in location, dwelling size, design,

age/effective age and features when compared to the subject. The comparables have improvement assessments of \$164,914 and \$207,310 or for \$49.76 and \$56.81 per square foot of living area. The subject property has an improvement assessment of \$186,884 or \$53.93 per square foot of living area, which is bracketed 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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