



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

APPELLANT: Jeremiah Duggan
DOCKET NO.: 18-02229.001-R-1
PARCEL NO.: 16-36-205-016

The parties of record before the Property Tax Appeal Board are Jeremiah Duggan, 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 A Reduction 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: \$164,564
IMPR.: \$165,000
TOTAL: \$329,564

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 2.0-story dwelling of stucco exterior construction with 4,450 square feet of living area. The dwelling was constructed in 1885 and has an effective age of 1903. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 528 square foot garage. The property has a 24,377 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located in the same neighborhood code as the subject property. The comparables are improved with a 2.0-story, 2.5-story or 3.0-story dwelling of brick or stucco exterior construction that range in size from 4,643 to 4,880 square feet of living area. The homes were built from 1909 to 1937 and have effective ages ranging from 1925 to 1958. Each

comparable has a basement with finished area, central air conditioning, one or three fireplaces and a garage ranging in size from 504 to 1,319 square feet of building area. Comparable #1 also features an inground swimming pool. The comparables had improvement assessments ranging from \$162,932 to \$179,076 or from \$33.39 to \$37.62 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$160,852 or \$36.15 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 \$368,358. The subject property has an improvement assessment of \$203,794 or \$45.80 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 within approximately 1.57 miles from the subject property with one comparable located in the same neighborhood code as the subject. The comparables are improved with 2.0-story dwellings of brick, stone, stucco or wood siding exterior construction that range in size from 4,135 to 4,680 square feet of living area. The homes were built from 1923 to 1964 with effective ages ranging from 1952 to 1978. Each comparable has a basement with finished area, central air conditioning, one to five fireplaces and one or two garages ranging from 280 to 966 per square foot of building area. The comparables have improvement assessments ranging from \$213,258 to \$307,995 or from \$49.46 to \$71.30 per square foot of living area. 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted nine comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #1 which features an inground swimming pool dissimilar to the subject. The Board gave less weight to the board of review comparables which have dissimilar ages and/or are located outside of the subject's neighborhood code.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 which are similar to the subject in terms of location, age, dwelling size and most features. These two comparables had improvement assessments of \$162,932 and \$174,673 or \$33.39 and \$37.62 per square foot of living area. The subject's improvement assessment of \$203,794 or \$45.80 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a 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:

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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