



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

APPELLANT: Gila Bronner
DOCKET NO.: 18-02230.001-R-2
PARCEL NO.: 16-23-414-006

The parties of record before the Property Tax Appeal Board are Gila Bronner, 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: \$165,651
IMPR.: \$378,081
TOTAL: \$543,732

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 6,145 square feet of living area. The dwelling was constructed in 1995. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 770 square foot garage. The property has a 24,700 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant, through counsel, 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 two-story dwellings of brick or Dryvit exterior construction that range in size from 4,823 to 5,923 square feet of living area. The homes were built from 1990 to 1994. Each comparable has a basement with finished area, central air

conditioning, two or three fireplaces and a garage ranging in size from 713 to 888 square feet of building area. The comparables had improvement assessments ranging from \$179,769 to \$249,340 or from \$30.35 to \$51.70 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$244,181 or \$39.74 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 \$543,732. The subject property has an improvement assessment of \$378,081 or \$61.53 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 in the same neighborhood code as the subject property.¹ The comparables are improved with two-story dwellings of brick, stucco, Dryvit or wood siding exterior construction that range in size from 5,930 to 6,970 square feet of living area. The homes were built from 1985 to 1995. Each comparable has a basement, five with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 750 to 1,138 square feet of building area. Comparables #1, #5 and #6 each feature an inground swimming pool. The comparables had improvement assessments ranging from \$387,426 to \$472,511 or from \$60.13 to \$67.79 per square foot of living area.

The board of review reiterated the appellant's comparables, noting the differences in quality ratings between the subject and the appellant's comparables. They also submitted a Listing and Property History Report on the appellant's comparable #2 noting the property's assessed value was lowered to its 2018 sale price, that the property was listed for 786 days and that the property's original 2015 list price was \$2,499,000. 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 this burden of proof was not met and a reduction in the subject's assessment is not warranted.

The parties submitted nine comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #3 which have significantly smaller dwelling sizes when compared to the subject. The Board gave less weight to the appellant's comparable #2 which appears to have sold below market based on lengthy days on market and a sale price significantly below its original list price. The Board gave less weight to board of review

¹ The appellant and board of review reported the subject with different neighborhood codes. The board of review further clarified that "all East NBHDS valued together in 2015 quad."

comparables #1, #5 and #6 which feature an inground swimming pool that is absent from the subject improvements.

The Board finds the best evidence of assessment equity to be board of review comparables #2, #3 and #4 which are similar to the subject in location, age, dwelling size and features. These comparables also differ from the subject in having finished basements in contrast to the subject's unfinished basement. These comparables had improvement assessments that ranged from \$391,880 to \$472,511 or from \$60.13 to \$67.79 per square foot of living area. The subject's improvement assessment of \$378,081 or \$61.53 per square foot of living area falls below the improvement assessments and within the per square foot range established by the best comparables in this record. After considering adjustments to the comparables for differences with the subject, especially with respect to finished basement area, 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 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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