



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

APPELLANT: Andrew Grossmann  
DOCKET NO.: 18-02231.001-R-1  
PARCEL NO.: 16-36-306-030

The parties of record before the Property Tax Appeal Board are Andrew Grossmann, 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:** \$73,453  
**IMPR.:** \$188,477  
**TOTAL:** \$261,930

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 2017 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 3,868 square feet of living area. The dwelling was constructed in 1964. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a 460 square foot attached garage. The property has an 11,482 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellant submitted information on three equity comparables located from 0.22 to 0.28 of a mile from the subject property. The comparables have sites that range in size from 10,937 to 11,347 square feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 3,322 to 3,530 square feet of living area. The homes were built from 1962 to 1979.

The comparables have basements, two with finished area; central air conditioning; one fireplace and an attached garage that range in size from 420 to 616 square feet of building area. The comparables have improvement assessments that range from \$96,959 to \$132,184 or from \$27.47 to \$38.76 per square foot of living area. The appellant's comparable #1 has a recent sale in February 2017 for \$506,000. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$128,894.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$261,930. The subject property has an improvement assessment of \$188,477 or \$48.73 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 from approximately 0.16 to 0.49 of a mile from the subject property. The comparables have sites that range in size from 9,842 to 17,215 square feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 3,681 to 4,068 square feet of living area. The homes were built from 1965 to 1978. Each comparable has a basement, two with finished area; central air conditioning; one or two fireplaces and a garage that range in size from 437 to 625 square feet of building area. The comparables have improvement assessments that range from \$183,337 to \$214,577 or from \$49.81 to \$53.44 per square foot of living area.

In rebuttal, the board of review provided the property record card for the appellant's comparable #1 which identified the property as being vacant at the time of the 2017 sale and subsequently listed for rent. The board of review also noted that the assessment for this property was reduced to reflect the sale price.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Comparable sale information related to the appellant's comparable #1 has not been analyzed as this evidence does not address the assessment inequity argument before the Property Tax Appeal Board in this appeal. The Board takes notice, however, that the board of review lowered the 2017 improvement assessment for the appellant's comparable #1 from \$169,905 to \$96,959.

The parties submitted seven comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1 based on the fact that this property was converted to a rental after its sale in 2017. The Board also gives little weight to appellant's comparable #2 and board of review comparable #4 due to their newer age. The Board finds the best evidence of assessment equity to be appellant's comparable #3 along with board of review comparables #1

through #3 which are more similar in age and size when compared to the subject. These comparables had improvement assessments that ranged from \$132,184 to \$204,824 or from \$38.76 to \$53.44 per square foot of living area. The subject's improvement assessment of \$188,477 or \$48.73 per square foot of living area falls within the range established by the best comparables in this record. 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 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: June 16, 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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