



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

APPELLANT: Susan Friedman
DOCKET NO.: 18-02298.001-R-1
PARCEL NO.: 16-34-302-008

The parties of record before the Property Tax Appeal Board are Susan Friedman, 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: \$95,847
IMPR.: \$255,207
TOTAL: \$351,054

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 5,835 square feet of living area. The dwelling was constructed in 1978 but has an effective age of 1982 due to remodeling in 2004. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 552 square foot garage. The property has a 36,650 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 within the same assessment neighborhood as the subject and from .41 to .70 of a mile from the subject property. The comparables are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 4,728 to 5,336 square feet of living area. The dwellings were built from 1971 to 1989. Comparables #1 and #2 have effective

ages of 1979 and 1985, respectively. Each comparable has a basement with two having finished area, central air conditioning, two fireplaces and a garage ranging in size from 506 to 950 square feet of building area. Comparable #2 has a 720 square foot inground swimming pool. The comparables have improvement assessments that range from \$123,173 to \$200,659 or from \$25.10 to \$37.60 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$180,301 or \$30.90 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 \$351,054. The subject property has an improvement assessment of \$255,207 or \$43.74 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis and property record cards of the subject and eight equity comparables located within the same assessment neighborhood as the subject from .056 to .635 of a mile from the subject property. The comparables are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 5,197 to 5,902 square feet of living area. The dwellings were built from 1980 to 1992. Each comparable has a basement with five having finished area, central air conditioning, one or two fireplaces and one or two garages ranging in total size from 682 to 1,158 square feet of building area. Comparable #4 has an 800 square foot inground swimming pool and a pool house containing 340 square feet of building area. Comparables #1 and #6 each have an 800 square foot inground swimming pool. The comparables have improvement assessments that range from \$252,201 to \$364,814 or from \$46.06 to \$70.20 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 a reduction in the subject's assessment is not warranted.

The record contains eleven assessment comparables for the Board's consideration. The Board gave less weight to the appellant's comparables due to their smaller dwelling sizes and/or finished basements when compared to the subject. The Board gave reduced weight to board of review comparables #1, #2, #4, #5 and #8 as each has a finished basement, unlike the subject. Furthermore, board of review comparable #4 has a pool house, not a feature of the subject. The Board also gave reduce weight to board of review comparable #3 as it has two garages, whereas the subject only has one garage.

The Board finds the best evidence of assessment equity to be comparables #6 and #7 submitted by the board of review. These two comparables are relatively similar to the subject in location,

dwelling size, design, age and features, though comparable #6 has an inground swimming pool, unlike the subject, suggesting a downward adjustment would be required to make this property more equivalent to the subject. The comparables have improvement assessments of \$252,201 and \$264,499 or \$46.06 and \$48.56 per square foot of living area, respectively. The subject's improvement assessment of \$255,207 or \$43.74 per square foot of living area falls below the best comparables in this record but appears to be justified considering the economies of scale given its larger dwelling size. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the evidence demonstrates the subject's improvement assessment is justified. 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 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: February 16, 2021



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

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