



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

APPELLANT: Eugene Stern
DOCKET NO.: 18-02746.001-C-1 through 18-02746.002-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Eugene Stern, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
18-02746.001-C-1	16-23-407-002	103,736	0	\$103,736
18-02746.002-C-1	16-23-407-003	125,541	184,897	\$310,438

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from decisions of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessments 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 two parcels improved with a two-story commercial building of brick exterior construction which was constructed in 1930 with an effective age of 1970 and contains 13,154 square feet of gross building area as depicted on the property record card for parcel number 16-23-407-003. The two parcels that comprise the subject property reflect a total land area of 9,137 square feet located in the central downtown business district of Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's land assessment; no dispute was raised concerning the improvement assessment of parcel number 16-23-407-003. In support of this argument the appellant submitted limited land information on nine equity comparables said to be within the same neighborhood code which

compare to the subject and within .6 of a mile from the subject.¹ The comparable parcels range in size from 3,750 to 36,455 square feet of land area and have land assessments ranging from \$52,805 to \$635,125 or from \$9.85 to \$17.79 per square foot of land area. Based on this evidence, the appellant requested reductions in the land assessments of the two parcels for a new total land assessment of \$131,702 or \$14.41 per square foot of land area.

The board of review submitted two "Board of Review Notes on Appeal" disclosing the total assessment for the subject parcel of \$414,174. The subject has total combined land assessment of \$229,277 or \$25.09 per square foot of land area.

In response to the appellant's evidence, the board of review submitted a memorandum noting that appellant's comparables #1, #2, #4 and #9 have two to four times more land area than the subject which reflect land assessments from \$12.70 to \$17.08 per square foot. Only one of the appellant's comparable properties is located on Sheridan Road like the subject [*sic*].² The board of review contends that properties closer to the subject and on the subject's street with more similar site sizes are similarly assessed at \$25.09 per square foot like the subject.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within next door or immediately across the street from the subject and along Sheridan Road in the central business district. The comparable parcels range in size from 6,006 to 13,794 square feet of land area and have land assessments ranging from \$150,710 to \$346,134 or \$25.09 per square foot of land area. Based on this evidence and argument, the board of review requested confirmation of the subject's land assessment.

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.

The parties submitted a total of thirteen comparables to support their respective positions before the Property Tax Appeal. The Board has given reduced weight to each of the appellant's comparables due to differences in location and/or land area when compared to the subject property of 9,137 square feet located in the central downtown business district of Highland Park.

The Board finds the best evidence of assessment equity to be the board of review comparables which are located in very close proximity to the subject, have Sheridan Road addresses like the subject and bracket the subject in land size. These four comparables had land assessments that

¹ The appellant's submission contains multiple grid analyses with various proximity data; .6 of a mile is the farthest distance reported in the various grids.

² Appellant's comparables #1 and #2 each have Sheridan Road addresses.

ranged from \$150,710 to \$346,134 or \$25.09 per square foot of land area. The subject's land assessment of 229,277 or \$25.09 per square foot of land area is identical to the best land assessment comparables in this record which were presented by the board of review.

Therefore, based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land 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:

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

AGENCY

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