



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

APPELLANT: The Pauly Family, LP
DOCKET NO.: 18-02747.001-C-1
PARCEL NO.: 16-16-401-002

The parties of record before the Property Tax Appeal Board are The Pauly Family, LP, 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: \$347,334
IMPR.: \$448,095
TOTAL: \$795,429

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 is improved with a part one-story and part two-story commercial building with 25,418 square feet of building area. The building was constructed in 1976 and has a slab foundation. The building is located on a 100,188 square foot site in Highland Park, West Deerfield Township, Lake County. The property is used as an automobile dealership.

The appellant contends assessment inequity with respect to the land as the basis of the appeal. In support of this argument the appellant submitted information on eight equity comparables with sites ranging in size from 871 to 94,380 square feet of land area. The comparables are located from 1.6 to 2.4 miles from the subject property. The land assessments ranged from \$1,871 to \$287,243 or from \$2.15 to \$3.04 per square foot of land area. The appellant contends the comparables have a mean assessment of \$2.44 per square foot of land area while the subject has a land assessment of \$3.47 per square foot of land area, 40% higher than the mean. Using the

mean assessment, the appellant contends a land assessment for the subject property of \$250,000 would be reasonable.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$795,429. The subject property has a land assessment of \$347,334 or \$3.47 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within approximately .50 of a mile from the subject with sites that range in size from 45,302 to 172,924 square feet of land area. Each property is located along Skokie Highway in Highland Park, as is the subject property. These comparables have land assessments that range from \$159,836 to \$607,320 or from \$3.48 to \$3.58 per square foot of land area. Based on these comparables the board of review requested the subject's land assessment be sustained.

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 Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. The board of review comparables are most similar to the subject property in location and land area. These comparables have land assessments ranging from \$3.48 to \$3.58 per square foot of land area. The subject's land assessment of \$3.47 per square foot of living area falls slightly below the range established by the best comparables in this record. Less weight is given the appellant's land comparables due to differences from the subject parcel in size and/or location. 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 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: January 19, 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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APPELLANT

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COUNTY

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