



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

APPELLANT: Jeffrey Gilbert  
DOCKET NO.: 19-00793.001-R-1  
PARCEL NO.: 16-22-406-010

The parties of record before the Property Tax Appeal Board are Jeffrey Gilbert, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman 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:** \$49,206  
**IMPR.:** \$128,251  
**TOTAL:** \$177,457

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 2019 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 wood siding exterior construction with 2,946 square feet of living area. The dwelling was constructed in 1928 and has an effective age of 1968. Features of the home include a basement with a recreation room, central air conditioning, a fireplace and a 688 square foot garage. The property has a 7,640 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 four equity comparables with the same neighborhood code and description as the subject. The comparables are described as two-story dwellings of brick and wood siding, stucco or wood siding exterior construction ranging in size from 2,673 to 3,280 square feet of living area. The dwellings were built from 1924 to 1939 and have effective ages from 1943 to 1954. The comparables each have

a basement with a recreation room. Other features of each comparable include central air conditioning, one fireplace and a garage ranging in size from 484 to 920 square feet of building area. The comparables have improvement assessments ranging from \$91,090 to \$112,150 or from \$34.08 to \$36.24 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$177,457. The subject property has an improvement assessment of \$128,251 or \$43.53 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables with the same neighborhood code and description as the subject. The comparables are described as two-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 2,726 to 2,934 square feet of living area. The dwellings were constructed from 1928 to 1981. Comparables #1 through #4 have effective ages ranging from 1973 to 1980. The comparables have basements, three with a recreation room. One comparable has a finished lower level. Each comparable has central air conditioning and one or two fireplaces. Four comparable each have a garage ranging in size from 253 to 480 square feet of building area. The comparables have improvement assessments ranging from \$126,957 to \$131,863 or from \$44.61 to \$46.57 per square foot of living area. The board of review submitted the subject's property record card that indicated a permit was issued in 2002 for an addition. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant's counsel submitted a rebuttal brief critiquing the board of review comparables noting differences in features when compared to the subject. Counsel also indicated that comparables #1 through #4 each had a permit issued for remodeling or an addition, as noted in the property record cards that were submitted. For these reasons, the appellant's counsel argued the board of review comparables should not be given any weight.

### **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 no reduction in the subject's assessment is warranted.

The parties submitted nine equity comparables for the Board's consideration. The Board gave less weight to board of review comparables #2 through #5, all of which are considerably newer dwellings.

The Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparable #1. However, the appellant's comparables have older effective ages

which suggests upward adjustments to make them more equivalent to the subject. Board of review comparable #1 is most similar to the subject in year built, effective age and dwelling size. These comparables have improvement assessments ranging from \$91,090 to \$131,245 or from \$34.08 to \$45.70 per square foot of living area. The subject's improvement assessment of \$128,251 or \$43.53 per square foot of living area is within the range established by the best comparables in the record and well supported by the most similar comparable. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not prove by clear and convincing evidence that the subject's improvement assessment was inequitably assessed and a reduction in the subject's improvement 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: September 21, 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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