



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

APPELLANT: Wayne Goodman
DOCKET NO.: 19-00901.001-R-1
PARCEL NO.: 16-36-301-022

The parties of record before the Property Tax Appeal Board are Wayne Goodman, the appellant, by attorney Steven Kandelman, 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 **A Reduction** 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: \$69,436
IMPR.: \$111,380
TOTAL: \$180,816

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 one-story dwelling of brick exterior construction with 2,802 square feet of living area. The dwelling was constructed in 1967. Features of the home include a full basement, central air conditioning, a fireplace and a 576 square foot garage. The property has a 12,260 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 located within the same neighborhood as the subject and within 2,841 feet from the subject property. The comparables are described as one-story dwellings of brick, brick and wood siding, or stone and wood siding exterior construction ranging in size from 2,656 to 2,912 square feet of living area. The dwellings were built from 1950 to 1965. Comparable #1 has an effective year built of 1970. Three comparables have basements with one having finished area and one

comparable has a concrete slab foundation. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 441 to 528 square feet of building area. The comparables have improvement assessments ranging from \$102,473 to \$109,150 or from \$36.15 to \$39.84 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$199,377. The subject has an improvement assessment of \$129,941 or \$46.37 per square foot of living area. In support of its contention of the correct assessment the board of review a grid analysis of four equity comparables. These four comparables are located within the same neighborhood code as the subject and within 1,937 feet from the subject. The comparables are described as one-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 2,529 to 3,343 square feet of living area. The dwellings were built from 1963 to 1974. Comparables #1 and #2 have an effective year built of 1968 and 1980, respectively. The comparables have basements, with one having recreation room. Each comparable has central air conditioning, three comparables each have one or two fireplaces and each comparable has a garage ranging in size from 441 to 576 square feet of building area. The comparables have improvement assessments ranging from \$118,772 to \$156,871 or from \$45.32 to \$51.41 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellant contends assessment inequity as 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board that are similar to the subject in location and style. The Board gave reduced weight to the appellant's comparables #1 and #2 along with the board of review comparables due to differences in year built, dwelling size, foundation, and/or finished basement area when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #4. These comparables overall are most similar to the subject in age, dwelling size and features with improvement assessments of \$107,682 and \$109,150 or for \$39.62 and \$39.84 per square foot of living area. The subject's improvement assessment of \$129,941 or \$46.37 per square foot of living area falls above the best two comparables both on overall and per square foot bases. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: July 20, 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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