



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

APPELLANT: Robert Kalman
DOCKET NO.: 19-02684.001-R-1
PARCEL NO.: 17-31-302-026

The parties of record before the Property Tax Appeal Board are Robert Kalman, the appellant, by attorney Glenn L. Udell of Brown, Udell, Pomerantz & Delrahim, Ltd. 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: \$172,606
IMPR.: \$284,462
TOTAL: \$457,068

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 is improved with a two-story dwelling of brick construction with 5,291 square feet of living area. The dwelling was built in 1928 but has an effective date of construction of 1973. Features of the home include a 2,653 square foot basement with a 2,122 square foot recreation room, central air conditioning, two fireplaces and an attached garage with 975 square feet of building area. The property has a 27,560 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 improved with two-story dwellings of brick or stucco constructions ranging in size from 4,823 to 5,597 square feet of living area. The dwellings were built from 1926 to 1955 but have effective construction dates from 1967 to 1978. Two comparables have basements that are

partially finished, each comparable has central air conditioning, and each comparable has one or four fireplaces. Two comparables have 4½ bathrooms and one comparable has 3 full bathrooms and two ½ bathrooms. Each comparable is located in the same neighborhood as the subject property. One comparable has the same quality grade as the subject property. The comparables have improvement assessments ranging from \$204,942 to \$267,711 or from \$38.89 to \$48.81 per square foot of living area. The appellant requested the subject's assessment be reduced to \$239,047 or \$45.18 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 \$457,068. The subject property has an improvement assessment of \$284,462 or \$53.76 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story dwellings of brick or stone construction that range in size from 4,970 to 5,597 square feet of living area. The homes were built from 1920 to 1951 and have effective dates of construction from 1928 to 1971. Each home has a basement ranging in size from 620 to 1,948 square feet with a recreation room ranging in size from 496 to 1,558 square feet of building area. Each property has central air conditioning and one to five fireplaces. The comparables have 3 to 5 full bathrooms and 1 or 2 half bathrooms. Three comparables have garages ranging in size from 648 to 702 square feet of building area. Comparable #4 has a swimming pool with a plastic liner. Three comparables have the same quality grade as the subject dwelling. These properties have improvement assessments ranging from \$217,061 to \$267,711 or from \$40.53 to \$53.20 per square foot of living area. Board of review comparable #2 is the same property as appellant's comparable #3.

In rebuttal the board of review pointed out appellant's comparable #1 has no basement and comparables #2 and #3 have smaller basements than the subject with less finished area than the subject. It also noted the subject property has a larger garage and more bathrooms than each of the appellant's comparables. The board of review further contends that the subject dwelling has a quality grade of excellent whereas appellant's comparables #1 and #2 have inferior grades of very good.

The board of review requested the assessment be sustained.

The appellant's counsel submitted rebuttal pointing out differences between the board of review comparables and the subject property.

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 information on six comparables to support their respective positions, with one being a common comparable. Each of the appellant's comparables is inferior to the subject dwelling in basement area and basement finish, bathroom count, and garage area. Two of the appellant's comparables are inferior to the subject in quality grade. Due to these inferior features, each of the appellant's comparables would require an upward adjustment to make them more equivalent to the subject property. Similarly, each of the board of review comparables is inferior to the subject dwelling in basement area and basement finish, bathroom count, and garage area. Board of review comparable #1 is inferior to the subject in quality grade. Due to these inferior features, each of the board of review comparables would require an upward adjustment to make them more equivalent to the subject property. In all, these comparables have improvement assessments ranging from \$38.89 to \$53.20 per square foot of living area. The subject's improvement assessment of \$53.76 per square foot of living area falls slightly above the range established by the comparables in this record and is well supported considering the suggested adjustments needed to make the comparables more equivalent to the subject dwelling. 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 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: June 8, 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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