



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

APPELLANT: Michael Delrahim
DOCKET NO.: 19-02685.001-R-1
PARCEL NO.: 16-25-403-008

The parties of record before the Property Tax Appeal Board are Michael Delrahim, 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: \$357,028
IMPR.: \$439,168
TOTAL: \$796,196

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 1.5-story single family dwelling of brick construction with 7,457 square feet of above ground living area. The dwelling was built in 1954. Features of the home include a full basement with a recreation room, central air conditioning, four fireplaces, and an attached garage with 946 square feet of building area. The subject property also has a one-story coach house containing 976 square feet of living area. The coach house has a crawl space foundation, central air conditioning, and one fireplace. The subject property has a 129,450 square foot or 2.97-acre site 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 two equity comparables improved with 1.5-story dwellings of brick construction with 7,902 and 8,200

square feet of above ground living area, respectively. Each comparable has a basement with one having finished area, central air conditioning, one or three fireplaces and an attached garage with 858 and 782 square feet of building area, respectively. These two comparables have improvement assessments of \$385,200 and \$423,618 or \$48.75 and \$51.66 per square foot of living area, respectfully. The appellant requested the subject's improvement assessment be reduced to \$374,416 or \$50.20 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 \$796,196 or per square foot of living area. The subject property has an improvement assessment of \$439,168 or \$58.89 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables with comparable #2 being the same property as appellant's comparable #2. The three comparables are improved with a 1.5-story, 2-story or 3-story dwelling with a brick, stucco or brick and wood exterior ranging in size from 6,603 to 8,200 square feet of living area. The homes were built from 1966 to 1987. Each comparable has a basement with a recreation room, central air conditioning, three or four fireplaces, and an attached garage with either 782 or 975 square feet of building area. The comparables have building assessments ranging from \$393,876 to \$484,991 or from \$51.66 to \$61.35 per square foot of living area. The board of review explained the subject's assessment includes a 976 square foot coach house constructed in 1954, while none of the comparables submitted has a coach house. A copy of the property record card of the subject property submitted by the board of review also describes the coach house as having a 616 square foot detached garage.

The board of review requested the assessment be sustained.

The appellant's counsel submitted rebuttal comments asserting that board of review comparables #1 and #3 are not located in the subject's subdivision as well as discussing the differing ages and features of the comparable dwellings in relation to 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 four comparables to support their respective positions with one being common to both parties. The comparable dwellings are relatively similar to the subject dwelling in size and location. The homes have varying degrees of similarity to the subject in features but none of the comparables have a separate one-story coach house with 976 square feet of living area as does the subject property and an additional detached garage with 616 square feet of building area. The comparables provided by the parties have improvement

assessments ranging from \$385,200 to \$484,991 or from \$48.75 to \$61.35 per square foot of living area. The subject's improvement assessment is \$439,168 or \$58.89 per square foot of living area, which is within the range established by the comparables and well supported given the subject property has the additional coach house and detached garage. 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: August 24, 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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