



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

APPELLANT: Merle Cowin
DOCKET NO.: 19-03674.001-R-1
PARCEL NO.: 16-26-408-005

The parties of record before the Property Tax Appeal Board are Merle Cowin, 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: \$85,852
IMPR.: \$226,369
TOTAL: \$312,221

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 2-story dwelling of stone exterior construction with 6,465 square feet of living area. The dwelling was constructed in 1969. Features of the home include a full basement with finished area, central air conditioning, a fireplace, and an attached garage with 660 square feet of building area. The property has a 13,351 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 suggested equity comparables located within the same assessment neighborhood as the subject property. The comparables are improved with either 2-story or 2.5-story dwellings of brick or wood siding exterior construction that range in size from 5,304 to 6,400 square feet of living area. The dwellings were built from 1910 to 1937. Each comparable has a full basement with two comparables having finished area, central air conditioning, two fireplaces and either an attached garage or detached garage ranging in size from 440 to 748 square feet of building area. The comparables have improvement assessments that range from \$157,891 to \$171,108 or from \$24.67 to \$31.82 per square foot of living

area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$188,131 or \$29.10 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 \$312,221. The subject property has an improvement assessment of \$226,369 or \$35.01 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted the subject's property record card and a grid analysis of five suggested equity comparables located within the same assessment neighborhood as the subject property. The comparables are improved with 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 5,270 to 6,366 square feet of living area. The dwellings were built from 1961 to 1990¹. Each comparable has a full basement with four comparables having finished area, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 600 to 976 square feet of building area. The comparables have improvement assessments ranging from \$179,047 to \$237,195 or from \$33.97 to \$43.35 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers contend 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 eight suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparables along with the board of review comparables #1 and #2 due to their difference in age when compared to the subject.

The Board finds the best evidence of assessment equity are the board of review comparables #3, #4 and #5. These comparables have varying degrees of similarity when compared to the subject in location, age, dwelling size, and features. These comparables have improvement assessments ranging from \$179,047 to \$214,380 or from \$33.97 to \$39.17 per square foot of living area. The subject's improvement assessment of \$226,369 or \$35.01 per square foot of living area falls within the range on a square foot basis and above the range on a total improvement basis which is supported by the subjects larger dwelling size. 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 assessment is not justified.

¹ Comparable #5 was built in 1961 and has an effective age of 1973.

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:

February 15, 2022



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Merle Cowin, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085