



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

APPELLANT: Charles Lettvin  
DOCKET NO.: 19-03723.001-R-1  
PARCEL NO.: 16-21-115-031

The parties of record before the Property Tax Appeal Board are Charles Lettvin, 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:** \$102,896  
**IMPR.:** \$154,236  
**TOTAL:** \$257,132

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 brick exterior construction with 3,831 square feet of living area. The dwelling was constructed in 1995 and is approximately 24 years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace and an attached garage with 827 square feet of building area. The property has approximately 13,242 square foot site and is located in Highland Park, West Deerfield 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 suggested equity comparables located from 0.35 to 0.58 of a mile from the subject and within the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of brick exterior construction that range in size from 3,728 to 4,655 square feet of living area. The dwellings range in age from 25 to 28 years old. Each comparable has either a full or partial basement with two having finished area, central air conditioning, one fireplace and an attached garage ranging in size from 778 to 936 square feet of building area. The comparables have improvement assessments that range from \$143,389 to \$177,076 or from \$36.47 to \$38.46 per square foot of living area. Based on

this evidence, the appellant requested the subject's improvement assessment be reduced to \$143,854 or \$37.55 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 \$257,132. The subject property has an improvement assessment of \$154,236 or \$40.26 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 from 0.34 to 0.58 of a mile from the subject and within the same assessment neighborhood as the subject property. The Board takes notice that the board of review comparable #4 is the same property as the appellants' comparable #1. The comparables are improved with two-story dwellings of brick and wood siding or brick exterior construction that range in size from 3,539 to 4,560 square feet of living area. The dwellings were built from 1991 to 1996. Four comparables have either a full or partial basement with two having finished area and one comparable has a part concrete-slab and part basement with finished area. Each comparable has central air conditioning, one fireplace and an attached garage ranging in size from 756 to 940 square feet of building area. The comparables have improvement assessments ranging from \$134,985 to \$166,301 or from \$36.47 to \$43.88 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 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 eight suggested comparables for the Board's consideration with one common comparable. The Board gave less weight to the appellant's comparables #1, #2 and #3 along with the board of review comparables #2 and #4 for their larger dwelling size and/or lack of basement and basement finished areas when compared to the subject.

The Board finds the best evidence of assessment equity are the appellant's comparable #4/board of review #1 along with the board of review comparables #3 and #5 as these comparables are more similar when compared to the subject in age, dwelling size, and some features. These comparables have improvement assessments ranging from \$134,985 to \$155,296 or from \$38.46 to \$43.88 per square foot of living area. The subject's improvement assessment of \$154,236 or \$40.26 per square foot of living area falls within the best comparables in this record. 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.

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 21, 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

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