



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

APPELLANT: Beverly Preiser  
DOCKET NO.: 19-03793.001-R-1  
PARCEL NO.: 16-21-407-012

The parties of record before the Property Tax Appeal Board are Beverly Preiser, 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 ***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:** \$34,539  
**IMPR.:** \$78,975  
**TOTAL:** \$113,514

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 1,350 square feet of above ground living area. The dwelling was constructed in 1967 and is approximately 52 years old. Features of the home include a lower level, central air conditioning, one full bathroom, one half-bathroom and a 440 square foot garage. The property has a 7,300 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 three equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 1,389 to 1,650 square feet of above ground living area. The dwellings are 57 or 65 years old. Each comparable has a lower level, central air conditioning and a garage that

ranges in size from 495 to 576 square feet of building area. One comparable has a fireplace and each comparable has from one full bathroom to two full bathrooms and one comparable also has a half-bathroom. The comparables have improvement assessments that range from \$71,196 to \$82,782 or from \$50.17 to \$51.26 per square foot of above ground living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$68,652 or \$50.85 per square foot of above ground living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$116,531. The subject property has an improvement assessment of \$81,992 or \$60.73 per square foot of above ground living area. In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with one-story dwellings of brick or brick and wood siding exterior construction ranging in size from 1,323 to 1,377 square feet of above ground living area. The dwellings were built from 1956 to 1968. Each comparable has a lower level, central air conditioning and a garage that ranges in size from 275 to 576 square feet of building area. Four comparables each have a fireplace and each comparable has from one full bathroom and one half-bathroom to three full bathrooms. Comparable #3 has an inground swimming pool. The comparables have improvement assessments that range from \$77,005 to \$84,576 or from \$56.46 to \$62.88 per square foot of above ground 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of eight suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables, as well as board of review comparables #1 and #4 due to differences from the subject in age or dwelling size. The Board gives reduced weight to board of review comparable #3 due to its inground swimming pool, not a feature the subject enjoys.

The Board finds the best evidence of assessment equity to be board of review comparables #2 and #5, which are similar to the subject in location, dwelling size, design, age and some features. The Board finds that each comparable has an additional full bathroom than the subject and a fireplace, unlike the subject, suggesting downward adjustments for these features would be necessary to make these comparables more equivalent to the subject. The comparables have improvement assessments of \$83,287 and \$77,745 or \$60.70 and \$56.46 per square foot of above ground living area, respectively. The subject's improvement assessment of \$81,992 or \$60.73 per square foot of living area is bracketed by the two best comparables in the record based on

overall improvement assessment, but slightly above the comparables on a square foot basis. After considering adjustments to the comparables for differences from the subject, such as the additional full bathrooms of the comparables, the Board finds the subject's assessment is excessive. Therefore, based on this record, 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 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: November 16, 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

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

APPELLANT

Beverly Preiser, 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