



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

APPELLANT: Monty Scher
DOCKET NO.: 19-03825.001-R-1
PARCEL NO.: 16-21-305-008

The parties of record before the Property Tax Appeal Board are Monty Scher, 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: \$119,921
IMPR.: \$145,920
TOTAL: \$265,841

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 3,040 square feet of living area. The dwelling was constructed in 1956 and is approximately 63 years old. Features of the home include a crawl space foundation, central air conditioning, a fireplace, a 632 square foot garage and an 800 square foot inground swimming pool.¹ The property has a 44,430 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 equity comparables located within the same assessment neighborhood code as the subject property. The

¹ The Board finds the best description of the subject property is found in the subject's property record card provided by the board of review, which disclosed the subject dwelling has central air conditioning and an inground swimming pool. These features were unrefuted by the appellant.

comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 2,938 to 3,530 square feet of living area. The dwellings are 62 or 68 years old. The appellant reported that one comparable has a crawl space foundation and three comparables have basements, one of which has finished area. Each comparable has two or three fireplaces and a garage that ranges in size from 580 to 1,107 square feet of building area. The comparables have improvement assessments that range from \$75,054 to \$121,277 or from \$25.55 to \$38.00 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$97,128 or \$31.95 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 \$265,841. The subject property has an improvement assessment of \$145,920 or \$48.00 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 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 2,896 to 3,223 square feet of living area. The dwellings were built from 1962 to 1968. The board of review reported that one comparable has a lower level and three comparables have basements, two of which have recreation rooms. The comparables each have central air conditioning, one or two fireplaces and a garage that ranges in size from 484 to 1,134 square feet of building area. Two comparables each have inground swimming pools. The comparables have improvement assessments that range from \$173,760 to \$206,689 or from \$56.58 to \$68.49 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 record contains a total of eight suggested equity comparables for the Board's consideration. The Board finds none of the comparables are truly similar to the subject. The appellant's comparables are inferior to the subject in that they lack central air conditioning and an inground swimming pool, while three of the appellant's comparables have superior basement foundations when compared to the subject's concrete slab foundation. The board of review comparables are superior to the subject as each dwelling has either a lower level or basement foundation, unlike the subject, while two of the board of review comparables are inferior to the subject due to their lack of an inground swimming pool. Nevertheless, these nine comparables have improvement assessments ranging from \$75,054 to \$206,689 or from \$25.55 to \$68.49 per square foot of living area. The subject's improvement assessment of \$145,920 or \$48.00 per square foot of living area falls within the range established by the comparables in the record. Based on this

record and after considering adjustments to the comparables for differences when compared to the subject, 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: January 18, 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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