



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

APPELLANT: Josh Nanus
DOCKET NO.: 19-03831.001-R-1
PARCEL NO.: 16-36-123-007

The parties of record before the Property Tax Appeal Board are Josh Nanus, 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: \$53,362
IMPR.: \$75,183
TOTAL: \$128,545

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 raised ranch style dwelling of wood siding exterior construction with 1,638 square feet of above ground living area. The dwelling was constructed in 1961 and is approximately 58 years old. The dwelling has a reported effective age of 1962. Features of the home include a lower level that is finished, central air conditioning and a 240 square foot garage. The property has a 5,200 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 four equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with a raised ranch and three, tri-level style dwellings of brick exterior construction ranging in size from 1,378 to 2,042 square feet of above ground living area.

The dwellings range in age from 64 to 78 years old. The appellant reported that each comparable has a lower level with finished area and three comparables have central air conditioning. Two comparables each have a fireplace and a garage with either 231 or 252 square feet of building area. The appellant described two of the comparables as having “none/240” or “none/280” garage or carport in his grid analysis. The comparables have improvement assessments that range from \$51,417 to \$74,673 or from \$36.57 to \$39.39 per square foot of above ground living area. Based on this evidence, the appellant requested the subject’s improvement assessment be reduced to \$62,325 or \$38.05 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 \$128,545. The subject property has an improvement assessment of \$75,183 or \$45.90 per square foot of above ground living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within the same assessment neighborhood code as the subject property. Board of review comparable #3 is the same property as the appellant’s comparable #3. The comparables are improved with raised ranch style dwellings of brick or brick and wood siding exterior construction ranging in size from 1,200 to 1,829 square feet of above ground living area. The dwellings were built from 1955 to 1971. The board of review reported that each comparable has a lower level with finished area, two comparables have central air conditioning and one comparable has a garage with 400 square feet of building area. The comparables have improvement assessments that range from \$60,878 to \$87,918 or from \$38.91 to \$50.73 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of six suggested equity comparables for the Board’s consideration, as one comparable was common to both parties. The Board gives less weight to the appellant’s comparables #1, #2 and #4 due to their dissimilar tri-level designs and/or older age when compared to the subject’s raised ranch style dwelling. The Board gives reduced weight to board of review comparable #2 due to its smaller dwelling size. The Board finds the best evidence of assessment equity to be the parties’ common comparable, along with board of review comparable #1. These two comparables are similar to the subject in location, dwelling size, design and age. However, the Board finds each comparable is inferior to the subject in that they lack a garage, unlike the subject. Furthermore, the parties’ common comparable dwelling has a considerably smaller lower level with less finished area than the subject dwelling and board of review comparable #1 lacks central air conditioning, unlike the subject. Nevertheless, these two comparables have improvement assessments of \$87,918 and \$62,369 or \$48.07 and \$38.91 per

square foot of above ground living area, respectively. The subject's improvement assessment of \$75,183 or \$45.90 per square foot of above ground living area is bracketed by the two best 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: December 21, 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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