



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

APPELLANT: Amy Rosenblum
DOCKET NO.: 19-03833.001-R-1
PARCEL NO.: 16-22-410-001

The parties of record before the Property Tax Appeal Board are Amy Rosenblum, 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: \$58,244
IMPR.: \$78,507
TOTAL: \$136,751

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 1.5-story dwelling of brick and wood siding exterior construction with 2,013 square feet of living area. The dwelling was constructed in 1954 and is approximately 65 years old. The dwelling has a reported effective age of 1958. Features of the home include a full basement with a recreation room, central air conditioning, a fireplace and a 286 square foot garage.¹ The property has a 10,280 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

¹ The Board finds the best description of the subject dwelling is found in the property record card provided by the board of review disclosing the basement has a recreation room, which was unrefuted by the appellant.

comparables are improved with 1.5-story or 1.75-story dwellings of brick or wood siding exterior construction ranging in size from 1,909 to 2,363 square feet of living area. The dwellings range in age from 74 to 89 years old. The appellant reported that each comparable has a full basement that is unfinished, central air conditioning, a fireplace and a garage that ranges in size from 264 to 528 square feet of building area. The comparables have improvement assessments that range from \$67,259 to \$75,822 or from \$31.86 to \$35.23 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$66,881 or \$33.22 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 \$136,751. The subject property has an improvement assessment of \$78,507 or \$39.00 per square foot of 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. The comparables are improved with 1.5-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 1,916 to 2,010 square feet of living area. The dwellings were built in 1942 or 1943 and have reported effective ages ranging from 1947 to 1957. The board of review reported that each comparable has a basement with a recreation room, central air conditioning and one or two fireplaces. Two comparables each have one garage and one comparable has two garages that range in size from 231 to 495 square feet of building. The comparables have improvement assessments that range from \$77,659 to \$85,596 or from \$38.64 to \$44.67 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 seven suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables as each dwelling has an unfinished basement in contrast to the subject's basement with a recreation room. Furthermore, the appellant's comparables #1 and #2 have dwellings that are larger in size and/or older in age than the subject dwelling. The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. These comparables are similar to the subject in location, dwelling size, design, age and most features, except one comparable has a second garage unlike the subject, suggesting a downward adjustment would be required to make this comparable more equivalent to the subject. The comparables have improvement assessments that range from \$77,659 to \$85,596 or from \$38.64 to \$44.67 per square foot of living area. The subject's improvement assessment of \$78,507 or \$39.00 per square foot of living area falls within the range established by the 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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