



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

APPELLANT: Sunset Realty
DOCKET NO.: 19-03863.001-R-1
PARCEL NO.: 16-23-317-028

The parties of record before the Property Tax Appeal Board are Sunset Realty, 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: \$57,153
IMPR.: \$40,469
TOTAL: \$97,622

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 stucco exterior construction with 1,206 square feet of living area. The dwelling was constructed in 1925 or is approximately 94 years old. Features of the home include an unfinished basement and a 240 square foot garage. The property has a 9,670 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 neighborhood code and within 1,989 feet from the subject. The comparables are described as two-story dwellings of wood siding or brick exterior construction ranging in size from 1,792 to 1,853 square feet of living area. The dwellings range in age from 92 to 96 years old. Three comparables have unfinished basements and one

comparable is reported to have a concrete slab foundation. Two comparables have central air conditioning and three comparables have garages ranging in size from 320 to 506 square feet of building area. The comparables have improvement assessments ranging from \$51,877 to \$55,854 or from \$28.82 to \$30.22 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,622. The subject property has an improvement assessment of \$40,469 or \$33.56 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 neighborhood code and within 2,322 feet from the subject. The comparables are described as two-story dwellings of stucco, brick, or wood siding exterior construction ranging in size from 1,518 to 1,772 square feet of living area. The dwellings were constructed from 1925 to 1952. Comparables #1 and #2 have effective ages of 1959 and 1964, respectively. The comparables have basements, two of which have recreation rooms. Each comparable has central air conditioning. One comparable has two fireplaces and three comparables have garages ranging in size from 210 to 504 square feet of building area. The comparables have improvement assessments ranging from \$55,141 to \$76,077 or from \$32.82 to \$43.15 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 appellant 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 no reduction in the subject's assessment is warranted.

The parties submitted eight equity comparables for the Board's consideration that are not truly similar to the subject as all are approximately 26% to 54% larger in dwelling size. Nevertheless, the Board gave less weight to appellant's comparable #1 due to its concrete slab foundation in contrast to the subject's basement foundation. The Board also gave less weight to board of review comparables #1, #2 and #4 due to differences in actual age and/or effective age when compared to the subject. In addition, comparables #1 and #2 have recreation rooms in their basements unlike the subject's unfinished basement.

The Board finds the parties' remaining comparables are similar in age and have features with varying degrees of similarity to the subject. These comparables have improvement assessments ranging from \$53,876 to \$55,854 or from \$28.82 to \$32.82 per square foot of living area. The subject's improvement assessment of \$40,469 or \$33.56 per square foot of living area falls below the range on an overall basis established by the best comparables in the record but above the range on a square foot basis which is logical when considering economies of scale due to the

subject's smaller dwelling size. Therefore, after considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not prove by clear and convincing evidence that the subject's improvement assessment was inequitably assessed and a reduction in the subject's improvement 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: 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

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