



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

APPELLANT: Goodman Real Estate Partnership, LP  
DOCKET NO.: 19-03868.001-R-1  
PARCEL NO.: 17-31-102-008

The parties of record before the Property Tax Appeal Board are Goodman Real Estate Partnership, LP, 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:** \$1,206,109  
**IMPR.:** \$293,606  
**TOTAL:** \$1,499,715

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 has a 2.106 acre or 91,740 square foot site that is improved with a two-story dwelling of brick and stone exterior construction with 5,419 square feet of living area. The property is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the land only as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located from .92 to 2.53 miles from the subject property. The comparables have sites ranging in size from 45,986 to 75,799 square feet of land area. The comparables have land assessments ranging from \$400,347 to \$750,147 or from \$8.71 to \$10.95 per square foot of land area. Based on this evidence the appellant requested a reduction in the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$1,499,715. The subject property has a land assessment of \$1,206,100 or \$13.15 per square foot of land area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located from .41 to 2.55 miles from the subject property. Board of review comparables #3 and #4 were also submitted by the appellant. The comparables have sites ranging in size from 17,740 to 75,800 square feet of land area and land assessments ranging from \$250,824 to \$915,723 or from \$9.90 to \$14.14 per square feet of land area. Based on this evidence, the board of review requested confirmation of the subject.

### **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 parties submitted six equity comparables for the Board's consideration, two of which were common to both parties. The Board gave less weight to appellant's comparables #1, #3 and #4 which includes board of review comparable #3 due to their distant locations being over 1.6 miles from the subject. The Board also gave less weight to board of review comparable #2 due to its significantly smaller site size.

The Board finds the best evidence of assessment equity to be board of review comparable #1 and board of review comparable #4/appellant's comparable #2. These two comparables are most similar to the subject in location and size. These comparables have land assessments of \$915,723 and \$750,147 or for \$13.71 and \$9.90 per square foot of land area. The subject's land assessment of \$1,206,100 or \$13.15 per square foot of land area is bracketed on a per square foot basis by the two best comparables in the record but greater on an overall basis. However, the Board finds the subject's higher overall land assessment is justified due to its larger site size. Therefore, after considering adjustments to the comparables for differences in size when compared to the subject, the Board finds the appellant did not prove by clear and convincing evidence that the subject's land assessment was inequitably assessed and a reduction in the subject's land 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.

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Chairman



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Member



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Member



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Member

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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



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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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APPELLANT

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COUNTY

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