



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

APPELLANT: Robert Frazer
DOCKET NO.: 19-03869.001-R-1
PARCEL NO.: 16-15-412-031

The parties of record before the Property Tax Appeal Board are Robert Frazer, 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 ***a reduction*** 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: \$39,292
IMPR.: \$68,065
TOTAL: \$107,357

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 duplex of stucco exterior construction with 3,108 square feet of living area. The duplex was constructed in 1940 with an unfinished basement and is approximately 79 years old. The property has a 9,930 square foot site and is located in Highwood, 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 as the subject. The comparables are described as two-story duplexes of concrete block, stucco, or wood siding exterior construction ranging in size from 2,184 to 3,270 square feet of living area. The duplexes range in age from 86 to 99 years old. Two comparables have concrete slab foundations and two comparables have unfinished basements. The comparables have improvement assessments ranging from \$47,400

to \$71,457 or from \$21.47 to \$21.91 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 \$114,153. The subject property has an improvement assessment of \$74,861 or \$24.09 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located within the same neighborhood code as the subject, one of which was submitted by the appellant. The comparables are described as two-story duplexes of brick, wood siding, or stucco exterior construction ranging in size from 3,120 to 3,270 square feet of living area. The duplexes were constructed from 1920 to 1964. Comparables #2 and #5 both have an effective age of 1942. The comparables have basements, three of which have recreation rooms. Three comparables have central air conditioning. Two comparables each have two fireplaces. Four comparables each have a garage ranging in size from 484 to 735 square feet of building area. The comparables have improvement assessments ranging from \$71,457 to \$101,249 or from \$21.85 to \$31.96 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight equity comparables for the Board's consideration which includes one comparable common to both parties. The Board gave less weight to appellant's comparables #1 and #2 which have concrete slab foundations in contrast to the subject's basement foundation. The Board also gave less weight to board of review comparables #1, #2, #3 and #5 which have garages and/or basement recreation rooms unlike the subject.

The Board finds the best evidence of assessment equity to be the parties' common comparable (appellant's comparable #3/board of review comparable #4) and appellant's comparable #4. These two comparables are relatively similar to the subject in location, age, dwelling size and features. These comparables have improvement assessments of \$71,457 and \$60,484 or for \$21.85 and \$21.91 per square foot of living area. The subject has an improvement assessment of \$74,861 or \$24.09 per square foot of living area which falls above the two best comparables both on an overall basis and a per square foot basis. Therefore, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement is inequitably assessed and a reduction in the subject's improvement assessment is 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Robert Frazer, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085