



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

APPELLANT: Don Lubin  
DOCKET NO.: 19-03870.001-R-1  
PARCEL NO.: 16-23-206-002

The parties of record before the Property Tax Appeal Board are Don Lubin, 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:** \$525,344  
**IMPR.:** \$223,533  
**TOTAL:** \$748,877

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 48,643 square foot site that is improved with a two-story dwelling of brick exterior construction with 5,731 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 .04 of a mile to 3.27 miles from the subject. 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 to \$490,808 or \$10.09 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$790,949. The subject property has a land assessment of \$567,416 or \$11.65 per square foot of land area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables located from .20 of a mile to 3.27 miles from the subject property. Board of review comparables #1 and #5 were also submitted by the appellant. The comparables have sites ranging in size from 54,930 to 78,510 square feet of land area and have land assessments ranging from \$581,304 to \$915,723 or from \$9.90 to \$13.71 per square foot of land 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 seven equity comparables for the Board's consideration, two of which were common to both parties. The Board gave less weight to appellant's comparable #2 and board of review comparables #1 through #4 which includes one of the parties' common comparables due to their dissimilar site sizes when compared to the subject and/or distant locations being over 2.75 miles from the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #3 and #4 along with board of review comparable #5 which is also appellant's comparable #3. These three comparables are most similar to the subject in size and have land assessments ranging from \$8.71 to \$10.95 per square foot of land area. The subject's land assessment of \$11.65 per square foot of land area is above the per square foot range established by the best comparables in the record. Therefore, after considering adjustments to the best comparables for difference when compared to the subject, the Board finds the appellant did prove by clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land 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

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COUNTY

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