



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

APPELLANT: Tania Dimov
DOCKET NO.: 19-03902.001-R-1
PARCEL NO.: 16-36-417-005

The parties of record before the Property Tax Appeal Board are Tania Dimov, 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: \$76,541
IMPR.: \$69,032
TOTAL: \$145,573

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 brick and wood-sided single-family dwelling with 1,728 square feet of living area. The dwelling was constructed in 1948 and features a full, unfinished basement, central air conditioning, a fireplace, and a 209-square foot garage. The dwelling is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity as to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located in the same neighborhood code as the subject. The comparables consist of two-story single-family dwellings of brick or wood siding exterior construction that were built 73 to 94 years ago. The dwellings range in size from 1,712 to 2,136 square feet of living area. Each of the dwellings has a full basement, one with finished area, one fireplace, central air conditioning, and a garage ranging in size from 180 to 264 square feet of building area. The comparables have improvement

assessments ranging from \$63,311 to \$74,020 or from \$32.94 to \$36.98 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 \$145,573. The subject property has an improvement assessment of \$69,032 or \$39.95 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 in the same neighborhood code as the subject. The comparables consist of two-story stone and wood-sided or brick single-family dwellings built from 1932 to 1950. Comparables #3 and #5 have effective ages of 1967 and 1964. The dwellings range in size from 1,637 to 1,890 square feet of living area. Features of the homes include a full basement, four of which have recreation rooms, central air conditioning, and one or two fireplaces. The comparables each have a garage containing 190 to 525 square feet of building area. The comparables have improvement assessments ranging from \$76,448 to \$103,403 or from \$40.45 to \$63.05 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 parties presented data on ten suggested comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1, #2 and #5 which differ from the subject in age, dwelling size, and/or basement finish. The Board also gives less weight to the board of review's comparables, four of which have basement recreation rooms, and two of which have more recent effective ages.

The Board finds that appellant's comparables #3 and #4 were the best comparables submitted for the Board's consideration and are similar to the subject in location, age, design, size, and most features. These comparables had improvement assessments of \$70,133 and \$74,020 or \$35.86 and \$36.77 per square foot of living area, respectively. The subject's improvement assessment of \$69,032 or \$39.95 per square foot of living area which is supported by the two best comparables in the record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's assessment is warranted.

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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