



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

APPELLANT: Gabriel Viti  
DOCKET NO.: 19-03917.001-R-1  
PARCEL NO.: 17-31-102-005

The parties of record before the Property Tax Appeal Board are Gabriel Viti, 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:** \$137,232  
**IMPR.:** \$77,580  
**TOTAL:** \$214,812

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 one-story dwelling of brick construction with 2,157 square feet of living area. The dwelling was built in 1957 and is approximately 62 years old. Features of the home include an unfinished full basement, central air conditioning, two fireplaces, three full bathrooms, one half bathroom, and an attached two-car garage with 440 square feet of building area. The property has a 15,921 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 improved with one-story dwellings of wood siding, brick or stone exterior construction ranging in size from 1,917 to 3,174 square feet of living area. The dwellings range in age from 64 to 69 years old. Two comparables have basements and one comparable has a slab

foundation. The record is not clear on the type of foundation that exists for appellant's comparable #3 but it appears to have a partial basement. Each comparable has central air conditioning, one or two fireplaces, 1½ to 3½ bathrooms, and an attached garage ranging in size from 294 to 624 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$44,836 to \$121,177 or from \$21.58 to \$38.18 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$68,376.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$244,453. The subject property has an improvement assessment of \$107,221 or \$49.71 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 improved with ranch style, one-story, dwellings of brick, wood siding or wood siding and brick exterior construction ranging in size from 1,917 to 2,887 square feet of living area. The dwellings were built from 1949 to 1965. Three comparables have full basements, one comparable has a slab foundation, and one comparable has a crawl space foundation. Four of the comparables have central air conditioning. Each property has one or two fireplaces, from 1½ to 3½ bathrooms, and an attached garage ranging in size from 294 to 575 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$44,836 to \$151,107 or from \$21.58 to \$52.34 per square foot of living area. Board of review comparables #1, #2 and #4 are the same properties as appellant's comparables #4, #1 and #2, respectively.

### **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 six comparables with three being common to both parties. The Board gives less weight to appellant's comparables #3 and #4 due to differences from the subject dwelling in size and/or foundation. The Board gives less weight to board of review comparables #1 and #5 due to differences from the subject in size, age, and/or foundation. The Board gives most weight to appellant's comparables #1 and #2 as well as board of review comparables #2, #3 and #4, which includes two common comparables. The Board finds that board of review #3 would require an upward adjustment due to its crawl space foundation in contrast to the subject's full unfinished basement. These three comparables have improvement assessments that range from \$65,020 to \$78,262 or from \$31.03 to \$35.97 per square foot of living area. The subject property has an improvement assessment of \$107,221 or \$49.71 per square foot of living area, which falls above the range established by the best comparables in this record. Based on this

record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed, and a reduction 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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