



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

APPELLANT: Robert Nussbaum  
DOCKET NO.: 19-03918.001-R-1  
PARCEL NO.: 16-21-403-024

The parties of record before the Property Tax Appeal Board are Robert Nussbaum, 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:** \$55,371  
**IMPR.:** \$177,648  
**TOTAL:** \$233,019

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 is improved with a one-story dwelling of brick exterior construction containing 3,606 square feet of living area. The dwelling was built in 1977 and is approximately 42 years old. Features of the home include an unfinished full basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached garage with 888 square feet of building area. The property has a 16,949 square foot site and is located in Highland Park, West Deerfield 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 brick exterior construction ranging in size from 2,800 to 3,016 square feet of living area. The dwellings range in age from 51 to 54 years old. Each property has a full or partial basement with one having finished area, central air

conditioning, 2½ bathrooms, and an attached garage ranging in size from 420 to 462 square feet of building area. Three comparables have one fireplace. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$102,549 to \$123,905 or from \$34.00 to \$42.88 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$143,608.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$233,019. The subject property has an improvement assessment of \$177,648 or \$49.26 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with one-story dwellings of brick exterior construction ranging in size from 2,907 to 3,472 square feet of living area. The dwellings were built in 1968 and 1969. Two comparables have a full or partial basement, one comparable has a crawl space foundation, each comparable has central air conditioning, two comparables have one fireplace, and each comparable has an attached garage ranging in size from 420 to 504 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$117,876 to \$140,106 or from \$39.81 to \$42.62 per square foot of living area. Board of review comparables #2 and #3 are the same properties as appellant's comparables #2 and #1, 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted five comparables to support their respective positions with two comparables being common to both parties. Each comparable has less living area, is older, and has a smaller attached garage than the subject dwelling. Additionally, each comparable has either a smaller basement or no basement in comparison to the subject's full basement. Although the comparables are improved with dwellings similar to the subject in style and exterior construction, each would require an upward adjustment because of their inferior attributes relative to the subject dwelling. The comparables have improvement assessments that range from \$102,549 to \$140,106 or from \$34.00 to \$42.88 per square foot of living area. The subject has an improvement assessment of \$177,648 or \$49.26 per square foot of living area, which falls above the range established by the comparables in this record but appears justified given the subject dwelling's newer age, larger size, larger basement, differences in foundation, and/or larger garage in relation to the comparables.

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 a reduction 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.



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 Nussbaum, 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