



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

APPELLANT: Benjamin Feder  
DOCKET NO.: 19-03919.001-R-1  
PARCEL NO.: 16-24-302-002

The parties of record before the Property Tax Appeal Board are Benjamin Feder, 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:** \$137,775  
**IMPR.:** \$382,802  
**TOTAL:** \$520,577

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 two-story dwelling of stone exterior construction with 5,173 square feet of living area. The dwelling was built in 2004 and is approximately 15 years old. Features of the home include a full basement with a 2,035 square foot recreation room, central air conditioning, two fireplaces, four full bathrooms, two half bathrooms, and an attached garage with 748 square feet of building area. The property has a site with approximately 26,620 square feet of land area 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 two-story dwellings of dryvit, stucco, wood siding or brick exterior construction ranging in size from 4,696 to 5,587 square feet of living area. The dwellings range in age from 18 to 25 years old. Each property has a full basement with finished area, central air

conditioning, one to three fireplaces, four to six full bathrooms, one or two half bathrooms, and an attached garage ranging in size from 714 to 880 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$271,349 to \$401,877 or from \$57.70 to \$71.93 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$352,540.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$542,220. The subject property has an improvement assessment of \$404,445 or \$78.18 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 two-story dwellings of brick, stone, or brick and stucco exterior construction ranging in size from 4,918 to 6,112 square feet of living area. The dwellings were built in 2003 and 2006. Each comparable has a full basement with a recreation room, central air conditioning, two to five fireplaces, four to six full bathrooms, one or two half bathrooms and an attached garage ranging in size from 713 to 1,120 square feet of building area. Two comparables have inground swimming pools. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$377,518 to \$475,212 or from \$75.15 to \$77.75 per square foot of living area.

### **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 evidence in the record supports a reduction in the subject's assessment.

The parties submitted nine comparables to support their respective positions. The Board gives less weight to appellant's comparables #1 through #3 due to differences in age from the subject dwelling. The Board finds the best comparables to be appellant's comparable #4 and the board of review comparables as these properties have dwellings most similar to the subject dwelling in age. The comparables may be slightly superior to the subject dwelling in features with additional fireplaces, additional bathrooms, larger garages and/or inground swimming pools. The comparables have improvement assessments that range from \$377,518 to \$475,212 or from \$71.93 to \$77.75 per square foot of living area. The subject has an improvement assessment of \$404,445 or \$78.18 per square foot of living area, which falls within the overall range but above the range established by the comparables on a square foot basis. After considering the differing features between the subject dwelling and the best comparables, the Board finds a reduction in the 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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