



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

APPELLANT: Gila Bronner
DOCKET NO.: 19-03925.001-R-1
PARCEL NO.: 16-23-414-006

The parties of record before the Property Tax Appeal Board are Gila Bronner, 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: \$150,054
IMPR.: \$392,352
TOTAL: \$542,406

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 dwelling of brick exterior construction with 6,145 square feet of living area. The dwelling was constructed in 1995. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 770 square foot garage. The property has a 24,700 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 three equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of Dryvit, stone or wood siding exterior construction that range in size from 5,355 to 6,065 square feet of living area and range in age from 25 to 71 years old. The comparables have basements, two of which have finished area. All comparables have central air conditioning, one to three fireplaces and garages ranging in size from 575 to 892 square feet of building area. The comparables have improvement assessments

ranging from \$197,338 to \$331,175 or from \$33.32 to \$58.63 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 \$542,406. The subject has an improvement assessment of \$392,352 or \$63.85 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 within the same assessment neighborhood code as the subject. The comparables are improved with 2-story dwellings of brick or wood siding exterior construction that range in size from 5,311 to 5,941 square feet of living area and were built from 1996 to 2003. All comparables have basements with recreation rooms, central air conditioning, one to five fireplaces and garages ranging in size from 576 to 1,066 square feet of building area. Comparable #2 has an inground swimming pool. The comparables have improvement assessments ranging from \$356,809 to \$452,161 or from \$67.18 to \$76.83 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 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 eight equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #1 as it appears to be an outlier due to its significantly lower improvement assessment both on overall and per square foot bases when compared to the other comparables in the record. The Board gave less weight to appellant's comparable #2 due to its significantly older age when compared to the subject. Reduced weight was given by the Board to board of review comparable #2 which has an inground swimming pool, not a feature of the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables. These comparables are relatively similar to the subject in location, age, dwelling size and some features. However, four comparables have recreation rooms in their basements unlike the subject's unfinished basement. The parties' best comparables have improvement assessments ranging from \$313,948 to \$419,571 or from \$58.63 to \$76.83 per square foot of living area. The subject has an improvement assessment of \$392,352 or \$63.85 per square foot of living area, which falls within the range established by the best comparables in this record. After considering adjustments to the best comparables for differences including features such as basements when compared to the subject, the Board finds the appellant did not prove by clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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: January 18, 2022



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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