



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

APPELLANT: Lee Ori  
DOCKET NO.: 19-03943.001-R-1  
PARCEL NO.: 16-14-313-005

The parties of record before the Property Tax Appeal Board are Lee Ori, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & 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:** \$36,933  
**IMPR.:** \$76,173  
**TOTAL:** \$113,106

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 ranch dwelling of brick exterior construction with 1,942 square feet of living area. The dwelling was constructed in 1925 or is 94 years old but has a reported effective age of 1947. Features of the home include a full basement with a recreation room, central air conditioning, two fireplaces and a 400 square foot garage. The property has a 7,200 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement assessment. In support of this argument, the appellant submitted information on four equity comparables located in the same neighborhood code as is assigned to the subject and within .52 of a mile from the subject. The comparables consist of one-story ranch dwellings of wood siding exterior construction. The homes range in age from 92 to 99 years old and range in size from 1,134 to 1,372 square feet of living area. Each home features a full basement and a

garage ranging in size from 216 to 640 square feet of building area. The comparables have improvement assessments ranging from \$36,459 to \$44,517 or from \$32.15 to \$33.71 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$63,843 or \$32.87 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,106. The subject property has an improvement assessment of \$76,173 or \$39.22 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 located in the same neighborhood code as is assigned to the subject and within .84 of a mile from the subject. The comparables consist of one-story ranch dwellings of wood siding exterior construction. The homes were built from 1950 to 1955 and have newer effective ages ranging from 1956 to 1980. The dwellings range in size from 1,293 to 1,502 square feet of living area. Each home features a full basement, one of which has a recreation room, central air conditioning and a fireplace. Comparable #2 has a 529 square foot garage. The comparables have improvement assessments ranging from \$54,700 to \$98,491 or from \$36.44 to \$65.57 per square foot of living area.

Based upon the foregoing data, 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 submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. While the Board finds that none of the comparables are particularly similar to the subject dwelling in living area square footage, finished basement feature and/or garage amenity, the Board has given reduced weight to the appellants comparables as each dwelling is substantially smaller than the subject, lacks finished basement area and lacks central air conditioning. The Board has also given reduced weight to board of review comparable #3 which has a newer reported effective age of 1980.

On this limited record, the Board finds the best evidence of assessment equity to be board of review comparables #1 and #2 which present varying degrees of similarity to the subject in effective age, dwelling size, finished basement and/or garage amenity. These comparables have improvement assessments of \$98,491 and \$54,700 or \$65.57 and \$36.44 per square foot of living

area, respectively. The subject's improvement assessment of \$76,173 or \$39.22 per square foot of living area is bracketed by the best comparables in this record. After considering adjustments for differences such as the subject's larger dwelling size, larger finished basement area and brick exterior construction, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on grounds of lack of assessment equity.

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:

May 16, 2023



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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