



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

APPELLANT: Keith Jacobs
DOCKET NO.: 19-03990.001-R-1 through 19-03990.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Keith Jacobs, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-03990.001-R-1	16-24-305-003	26,819	0	\$26,819
19-03990.002-R-1	16-24-305-004	98,153	798,053	\$896,206
19-03990.003-R-1	16-24-305-005	23,866	0	\$23,866

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 three parcels with one being improved with a two-story dwelling of brick and stucco exterior construction with 11,546 square feet of living area. The dwelling was built in 2005 and is approximately 14 years old. Features of the home include a full basement with 3,210 square feet of finished area, central air conditioning, five fireplaces, eight full bathrooms, two half bathrooms, and an attached garage with 1,665 square feet of building area. The property also has an inground swimming pool. The property 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 improved with two-story dwellings of brick or stone exterior construction ranging

in size from 8,152 to 10,053 square feet of living area. The dwellings are 11 or 18 years old. The comparables have full or partial basements with two having finished area of 3,766 or 1,109 square feet. Each comparable has central air conditioning, one to four fireplaces, four to seven full bathrooms, two or three half bathrooms, and an attached garage ranging in size from 946 to 1,092 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$469,345 to \$583,760 or from \$57.57 to \$58.07 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$668,513.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total combined assessments for the three parcels of \$946,891. The subject property has an improvement assessment of \$798,053 or \$69.12 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 stucco, wood siding, brick, or wood siding and stone exterior construction ranging in size from 8,888 to 9,850 square feet of living area. The dwellings were built from 1905 to 2008 with comparables #1, #2 and #3 having effective construction dates of 1941, 1974 and 1964, respectively. Each comparable has a basement with four having finished area ranging in size from 3,067 to 3,766 square feet. Each property also has central air conditioning, two to four fireplaces, five to seven full bathrooms, one to three half bathrooms, and an attached garage ranging in size from 720 to 1,092 square feet of building area. Comparables #1 and #5 have inground swimming pools. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$469,718 to \$814,283 or from \$52.64 to \$91.62 per square foot of living area. Board of review comparable #3 is the same property as appellant's comparable #2.

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 seven comparables to support their respective positions with one being common to both parties. Each comparable dwelling was smaller than the subject dwelling. The appellant's three comparables have fewer bathrooms, fewer fireplaces, and smaller garages in relation to the subject property. Additionally, appellant's comparables #1 and #3 have less finished basement area than the subject property. None of the appellant's comparables has an inground pool as does the subject property. The appellant's comparables are inferior to the subject property in features and would require upward adjustments to make them more equivalent to the subject dwelling. Board of review comparables #1, #2 and #4 are inferior to the subject dwelling in actual age and effective age, requiring upward adjustments to make them

more equivalent to the subject dwelling. Each of the board of review comparables has fewer bathrooms, fewer fireplaces, and a smaller garage than the subject dwelling. Board of review comparable #1 has an unfinished basement and comparables #2, #3 and #4 do not have an inground swimming pool as does the subject property. The board of review comparables are inferior to the subject property in features and would require upward adjustments to make them more equivalent to the subject dwelling. Overall, these seven comparables have improvement assessments that range from \$469,345 to \$814,283 or from \$57.57 to \$91.62 per square foot of living area. The subject's improvement assessment of \$798,053 or \$69.12 per square foot of living area falls within the range established by the comparables in this record. The subject has a higher improvement assessment than all but one comparable which is justified considering the subject dwelling's age, larger size and superior features in relation to these properties.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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

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