



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

APPELLANT: Thomas Blank  
DOCKET NO.: 19-04401.001-R-1  
PARCEL NO.: 16-36-406-003

The parties of record before the Property Tax Appeal Board are Thomas Blank, the appellant, by attorney Donald T. Rubin, of Golan Christie Taglia, LLP 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:** \$91,019  
**IMPR.:** \$71,708  
**TOTAL:** \$162,727

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 tri-level dwelling of brick and wood siding exterior construction with 1,796 square feet of living area. The dwelling was constructed in 1954 with an effective age of 1956. Features of the home include a lower level, central air conditioning, a fireplace, and a garage containing 220 square feet of building area. The property has an approximately 11,960 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant appeared by counsel Donald Rubin, of the law firm Golan Christie Taglia, before the Property Tax Appeal Board contending assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located in the same neighborhood code and within one block of the subject property. Also supplied was an aerial photograph depicting the proximity of the subject to a

nearby concert venue. The comparables consist of one-story dwellings of brick or wood siding exterior construction ranging in size from 1,461 to 2,427 square feet of living area. The homes were built from 1953 to 1956 with effective ages ranging from 1954 to 1968. Three of the comparables each have a full basement and one comparable has a crawl-space foundation. Each dwelling has central air conditioning. Two comparables each have a fireplace and three comparables have garages ranging in size from 276 to 504 square feet of building area. The comparables have improvement assessments ranging from \$40,695 to \$72,709 or from \$27.85 to \$30.49 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$51,532 or \$28.69 per square foot of living area.

At hearing, the appellant's counsel argued that the subject's proximity to a large concert venue justified a lower assessment given the noise in the area which generally lasts in the summer months to at least 10:00 PM.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$162,727. The subject property has an improvement assessment of \$71,708 or \$39.93 per square foot of living area. Jack Perry appeared on behalf of the Lake County Board of Review and stated that three of the appellant's comparables were of a dissimilar design from the subject, the board of review's comparables were more similar to the subject in terms of living area, and that the subject's proximity to the concert venue was a positive attribute. In support of its contention of the correct assessment the board of review submitted information on seven equity comparables that are located in the same assessment neighborhood code and within 1,000 feet of the subject property. The comparables consist of tri-level dwellings of stucco, brick, or brick and wood siding exterior construction that were built from 1955 to 1959, with comparable #3 having an effective age of 1980. The homes range in size from 1,617 to 1,982 square feet of living area. Each dwelling has central air conditioning, a fireplace, a finished lower level, and a garage ranging in size from 480 to 552 square feet of building area. Comparable #7 also has a 668 square foot recreation room. The comparables have improvement assessments ranging from \$72,060 to \$91,047 or from \$39.10 to \$49.16 per square foot of living area. Based on this evidence the board of review requested the subject's assessment be confirmed.

### **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 11 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables due to their one-story design compared to the subject's tri-level design. The Board also gives reduced weight to board of review comparable #3 due to its newer effective age when

compared to the subject and comparable #7 due to its recreation room in addition to its finished lower level, a feature the subject lacks.

The Board finds the best evidence of assessment equity to be the remaining comparables. These comparables have improvement assessments that range from \$72,060 to \$83,129 or from \$41.97 to \$46.46 per square foot of living area. The subject's improvement assessment of \$71,708 or \$39.93 per square foot of living area falls below the range established by the best comparables in this record. The best board of review comparables are within 1,000 feet of the subject and the subject, despite similarities to these best comparables, is still lower than these properties which does not establish clear and convincing evidence of assessment inequity. Based on this record, the parties' respective arguments, and after considering adjustments to the best comparables for differences, 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.

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:

October 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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