



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

APPELLANT: Herbert Schneiderman
DOCKET NO.: 19-05876.001-R-1
PARCEL NO.: 16-35-103-010

The parties of record before the Property Tax Appeal Board are Herbert Schneiderman, 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: \$55,076
IMPR.: \$92,635
TOTAL: \$147,711

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 dwelling of brick exterior construction with 2,196 square feet of living area. The dwelling was constructed in 1954. Features of the home include a basement, central air conditioning, a fireplace, and a 420 square foot attached garage. The property has a 25,237 square foot site¹ and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal; no dispute was raised concerning the land assessment. In support of this argument the appellant submitted information on four equity comparables improved with one-story homes of wood siding or brick exterior construction ranging in size from 1,902 to 3,010 square feet of

¹ The parties differ as to the square footage of the subject property's lot. The Board finds the best description of the subject property is found in the property record card presented by the board of review.

living area. The dwellings are from 56 to 66 years old. The comparables each have central air conditioning, one or two fireplaces, and an attached garage ranging in size from 462 to 752 square feet of building area. The comparables are located from 0.02 to 0.49 of a mile of the subject property and within the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$76,510 to \$130,136 or from \$36.10 to \$40.23 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$86,725 or \$39.49 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 \$147,711. The subject property has an improvement assessment of \$92,635 or \$42.18 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 one-story homes of wood siding or brick exterior construction ranging in size from 1,973 to 2,440 square feet of living area. The dwellings were built from 1942 to 1964, where the appellant's comparables #1 and #2 have reported effective ages of 1970 and 1963, respectively. The comparables each have central air conditioning and an attached garage ranging in size from 418 to 610 square feet of building area. Four of the homes each have a basement and three of the homes each have a fireplace. The comparables are located from 0.09 to 0.51 of a mile of the subject property and within the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$104,894 to \$119,415 or from \$44.94 to \$53.16 per square foot of living area. Based upon this evidence, the board of review requested confirmation of the subject property'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 record contains a total of nine comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparable #5, which do not have basements as compared to the subject property's full basement.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1 through #4, which are similar to the subject in location, size, age, and/or basement foundation. These comparables had improvement assessments that ranged from \$104,894 to \$119,415 or from \$48.25 to \$53.16 per square foot of living area. The subject's improvement assessment of \$92,635 or \$42.18 per square foot of living area falls below the range established by the best comparables in this record both in terms of overall improvement assessment and on a per square foot basis. Based on this record, and after considering appropriate adjustments 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Herbert Schneiderman, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085