



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

APPELLANT: Jeremiah Duggan  
DOCKET NO.: 19-05889.001-R-1  
PARCEL NO.: 16-36-205-016

The parties of record before the Property Tax Appeal Board are Jeremiah Duggan, 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 **A Reduction** 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:** \$148,093  
**IMPR.:** \$162,038  
**TOTAL:** \$310,131

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 stucco exterior construction with 4,402 square feet of living area. The dwelling was constructed in 1885 and has an effective age of 1903.<sup>1</sup> Features of the home include a basement with a 1,364 square foot recreation room, central air conditioning, a fireplace, and a 528 square foot garage. The property has a 24,377 square foot site 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 two-story homes

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<sup>1</sup> Additional details of the subject property not provided by the appellant have been drawn from the board of review's evidence and the subject's property record card which the Board finds to be the best descriptive data of the subject.

of stucco exterior construction ranging in size from 3,076 to 4,641 square feet of living area. The dwellings range from 91 to 108 years old. The homes each have a basement, with two having finished area, central air conditioning, and one or two fireplaces. Three of the comparables each have a garage ranging in size from 456 to 624 square feet of building area. The comparables are located from 0.15 to 0.53 of a mile from the subject property and are within the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$108,571 to \$172,945 or from \$32.15 to \$37.27 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$155,170 or \$35.25 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 \$333,512. The subject property has an improvement assessment of \$185,419 or \$42.12 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two or three-story homes of brick, stone, stucco and brick, or brick and wood siding exterior construction. The dwellings range in size from 4,322 to 4,680 square feet of living area. The dwellings were built from 1919 to 1938 and have effective ages ranging from 1925 to 1946. The homes each have a basement, three of which have recreation rooms. Each comparable has central air conditioning and two to four fireplaces. Three of the comparables each have a garage ranging in size from 462 to 634 square feet of building area. Two of the comparables each have an inground swimming pool. The comparables are located from 0.08 to 0.92 of a mile from the subject property and are within the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$206,194 to \$263,258 or from \$47.71 to \$56.25 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of eight comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 along with the board of review's comparables #1 and #3, as these properties lack finished basement area, lack a garage, and/or have an inground swimming pool, compared to the subject property which has a recreation room and garage but no swimming pool. The Board also gives less weight to the board of review's comparables #2 and #4, which are significantly newer than the subject property.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #4, which are similar to the subject in location and several features. These comparables also bracket the subject in dwelling size presenting improvement assessments of \$156,249 and \$172,945 or \$36.34 and \$37.27 per square foot of living area, respectively. The subject's improvement assessment of \$185,419 or \$42.12 per square foot of living area falls above the best comparables in this record and does not appear to be justified given the subject's older age. Based on this record, and after considering appropriate adjustments for differences, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is warranted.

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:

February 15, 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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