



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

APPELLANT: Michael Baim
DOCKET NO.: 19-05921.001-R-1
PARCEL NO.: 17-31-302-124

The parties of record before the Property Tax Appeal Board are Michael Baim, 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: \$106,803
IMPR.: \$367,375
TOTAL: \$474,178

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 brick exterior construction with 4,656 square feet of living area. The dwelling was constructed in 2004. Features of the home include a basement with finished area, central air conditioning, four fireplaces, and a 692 square foot garage. The property has a 15,690 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 two-story homes of brick, dryvit, or wood siding exterior construction ranging in size from 4,677 to 5,610 square

¹ The parties differ regarding the square footage of the lot. The Board finds the best evidence of lot size is found in the subject's property record card presented by the board of review, which includes 2,731 square feet of excess land.

feet of living area. The dwellings are 13 to 22 years old. The comparables each have a basement with finished area, central air conditioning, and a garage ranging in size from 630 to 883 square feet of building area. Three of the homes each have two or three fireplaces. The comparables are located from 0.51 to 1.36 miles from the subject property and within the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$308,166 to \$411,574 or from \$65.89 to \$73.36 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$329,528 or \$70.77 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 \$474,178. The subject property has an improvement assessment of \$367,375 or \$78.90 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-story homes of brick or stucco and stone exterior construction ranging in size from 3,961 to 5,146 square feet of living area. The dwellings were built from 2001 to 2008, with one comparable built in 2006 having an effective age of 2008. The homes each have a basement with a recreation room, central air conditioning, two to four fireplaces, and a garage ranging in size from 621 to 805 square feet of building area. The comparables are located from 0.16 to 1.32 miles from the subject property and within the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$348,970 to \$392,726 or from \$71.50 to \$89.95 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.

As an initial matter, the Board notes the principle of the economies of scale which generally provides that if all other things are equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases.

The record contains a total of eight comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #3, and #4 and the board of review's comparable #1, which each have much larger or smaller homes than the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2 and the board of review's comparables #2, #3, and #4, which are similar to the subject in dwelling size, age, and most features. These comparables have improvement assessments that range from

\$308,166 to \$392,726 or from \$65.89 to \$76.32 per square foot of living area. The subject's improvement assessment of \$367,375 or \$78.90 per square foot of living area falls within the range established by the best comparables in terms of total improvement assessment but slightly above the range on a per square foot basis, which is logical because all of the best comparables are larger dwellings than the subject. 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 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:

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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