



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

APPELLANT: Richard Levy  
DOCKET NO.: 19-05924.001-R-1  
PARCEL NO.: 16-26-104-054

The parties of record before the Property Tax Appeal Board are Richard Levy, 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:** \$106,696  
**IMPR.:** \$386,205  
**TOTAL:** \$492,901

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 2-story dwelling of stucco exterior construction with 6,590 square feet of living area. The dwelling was constructed in 2007. Features of the home include a basement with 2,433 square feet of finished area, central air conditioning, four fireplaces, an 898 square foot garage, and an inground pool.<sup>1</sup> The property has an approximately 23,630 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 2-story or 2.5-story homes of stucco or brick exterior construction and ranging in size from 5,429 to 6,601

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<sup>1</sup> Additional details regarding the subject's features not reported by the appellant are found in the subject's property record card presented by the board of review, which the Board finds to be the best evidence of such features.

square feet of living area. The dwellings are from 12 to 28 years old. The homes each feature a basement having from 1,421 to 2,348 square feet of finished area, central air conditioning, two or three fireplaces, and a garage ranging in size from 651 to 756 square feet of building area. The comparables are located from 0.04 to 0.47 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$276,943 to \$360,788 or from \$50.50 to \$54.66 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$346,798 or \$52.63 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 \$492,901. The subject property has an improvement assessment of \$386,205 or \$58.60 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 with the board of review's comparable #4 being the same property as the appellant's comparable #4. The comparables are improved with 2-story or 2.5-story homes of brick, stone, brick and wood siding, or stone and wood siding exterior construction. The dwellings have 5,744 to 6,601 square feet of living area and were built from 2003 to 2007. The comparables each have a basement with a recreation room ranging in size from 2,109 to 2,425 square feet of finished area. The homes each have central air conditioning and two or three fireplaces. Three of the comparables each have a garage ranging in size from 715 to 930 square feet of building area. The comparables are located from 0.10 to 0.29 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$314,577 to \$360,788 or from \$54.66 to \$58.76 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 seven comparables, with one common property, for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3 and the board of review's comparables #1, #2, and #3, which each have much smaller homes than the subject dwelling. Furthermore, the appellant's comparables #1 and #3 are older dwellings than the subject which was built in 2007 and the board of review's comparable #3 lacks a garage which the subject features.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2 and the appellant's comparable #4/board of review comparable #4. These comparables are similar to the subject in dwelling size, age, location, and some features, and have improvement assessments of \$315,244 and \$360,788 or \$52.12 and \$54.66 per square foot of living area, respectively. The subject's improvement assessment of \$386,205 or \$58.60 per square foot of living area falls above the best comparables in this record; however, the Board finds the best comparables each have a smaller garage and smaller finished basement area than the subject and do not have an inground pool like the subject. Based on this record, and after considering appropriate adjustments to the best comparables for differences, such as garage size, finished basement area, and the subject's inground pool, 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

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

APPELLANT

Richard Levy, 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