



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

APPELLANT: Michael Krawitz
DOCKET NO.: 19-05928.001-R-1
PARCEL NO.: 17-31-302-032

The parties of record before the Property Tax Appeal Board are Michael Krawitz, 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: \$146,078
IMPR.: \$369,837
TOTAL: \$515,915

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 5,534 square feet of living area. The dwelling was constructed in 2004 and is 15 years old. Features of the home include a full walkout-style basement with finished area, central air conditioning, two fireplaces, and a 589 square foot garage. The property has a 21,129 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

¹ The parties differ regarding the subject's lot size. The Board finds the best evidence of the subject's lot size is found in the subject's property record card presented by the board of review, which includes 5,218 square feet of excess land.

of brick, dryvit, stone, or wood siding exterior construction and ranging in size from 4,764 to 5,702 square feet of living area. The dwellings are from 18 to 23 years old. The appellant reported that the homes each have a full basement with three of the comparables having finished area and one of the comparables having a walkout-style basement. The homes each have central air conditioning, one to three fireplaces, and a garage ranging in size from 420 to 850 square feet of building area. The comparables are located from 0.03 to 0.44 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 \$318,383 to \$379,433 or from \$63.72 to \$66.83 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$364,828 or \$65.93 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 \$535,941. The subject property has an improvement assessment of \$389,863 or \$70.45 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, where the board of review's comparables #2 and #4 are the same as the appellant's comparables #2 and #3, respectively. The comparables are improved with two-story homes of brick, stone, or wood siding exterior construction and range in size from 5,207 to 6,691 square feet of living area. The dwellings were built from 2001 to 2008. The homes each have a full basement with three of the comparables each having a recreation room. The homes each have central air conditioning, one to five fireplaces, and a garage ranging in size from 611 to 1,278 square feet of building area. The comparables are located from 0.03 to 0.37 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 \$347,429 to \$479,778 or from \$66.54 to \$71.70 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 six comparables, with two common properties, for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #4 and the board of review's comparable #1, which differ from the subject in age and/or dwelling size.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2/board of review's comparable #2, the appellant's comparable #3/board of review's comparable #4, and the board of review's comparable #3, which are similar to the subject in

dwelling size, age, location, and most features. These comparables have improvement assessments that range from \$347,429 to \$379,433 or from \$66.54 to \$67.24 per square foot of living area. The subject's improvement assessment of \$389,863 or \$70.45 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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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