



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

APPELLANT: Peter Eisenberg
DOCKET NO.: 19-05931.001-R-1
PARCEL NO.: 16-25-302-018

The parties of record before the Property Tax Appeal Board are Peter Eisenberg, 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: \$230,432
IMPR.: \$351,973
TOTAL: \$582,405

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 brick exterior construction with 7,330 square feet of living area. The dwelling was constructed in 1937 and has an effective age of 1949.¹ Features of the home include a full basement with finished area, central air conditioning, three fireplaces, a 693 square foot garage, and an inground pool. The property has a 56,075 square foot or 1.29 acre site² and is located in Highland Park, Moraine Township, Lake County.

¹ Additional information regarding the subject's age is found in the subject's property record card presented by the board of review, which the Board finds to be the best evidence of the subject's age.

² 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 6,669 square feet of excess land.

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 brick or wood siding exterior construction ranging in size from 6,591 to 7,365 square feet of living area. The dwellings were built from 1901 to 1928 and are from 91 to 118 years old. The comparables each have a basement, three of which have finished area. The homes each have central air conditioning and two to four fireplaces. Three of the comparables each have a garage ranging in size from 460 to 726 square feet of building area. The comparables are located from 0.27 to 0.96 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 \$260,747 to \$306,035 or from \$38.73 to \$41.55 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$293,933 or \$40.10 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 \$582,405. The subject property has an improvement assessment of \$351,973 or \$48.02 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 2-story or 2.5-story homes of brick, stucco, brick and wood siding, stucco and wood siding, or stone and wood siding exterior construction. The homes range in size from 6,065 to 7,815 square feet of living area. The dwellings were built from 1920 to 1953 and have effective ages ranging from 1954 to 1981. The homes each have a basement with finished area, central air conditioning, two or four fireplaces, and a garage ranging in size from 676 to 1,039 square feet of building area. Comparable #1 has an inground pool. The comparables are located from 0.30 of a mile to 1.15 miles from the subject property and within the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$331,175 to \$447,150 or from \$45.86 to \$59.91 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 #1, #2, and #3 and the board of review's comparables #3 and #5, which differ from the subject in age, dwelling size, and/or proximity to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4 and the board of review's comparables #1, #2, and #4, which are similar to the subject in dwelling size, location, and some features. These comparables have improvement assessments that range from \$306,035 to \$447,150 or from \$41.55 to \$59.91 per square foot of living area. The subject's improvement assessment of \$351,973 or \$48.02 per square foot of living area falls within 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 from the subject, 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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