



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

APPELLANT: Ivy Firestone  
DOCKET NO.: 19-05943.001-R-1  
PARCEL NO.: 16-27-307-004

The parties of record before the Property Tax Appeal Board are Ivy Firestone, 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:** \$81,816  
**IMPR.:** \$73,166  
**TOTAL:** \$154,982

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 ranch-style dwelling of wood siding exterior construction with 1,876 square feet of living area. The dwelling was constructed in 1955 and has an effective age of 1959.<sup>1</sup> Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a 611 square foot garage. The property has an approximately 16,820 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 ranch-style homes of wood siding exterior construction ranging in size from 1,604 to 1,914 square feet of

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<sup>1</sup> 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.

living area. The dwellings are from 66 to 70 years old. The homes each have an unfinished basement. One of the homes has central air conditioning and three of the homes each have a fireplace. Three of the comparables each have a garage ranging in size from 315 to 638 square feet of building area. The comparables are located from 0.26 to 0.53 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 \$57,299 to \$69,206 or from \$34.68 to \$36.16 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$66,644 or \$35.53 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 \$154,982. The subject property has an improvement assessment of \$73,166 or \$39.00 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 comparable #4 is the same as the appellant's comparable #3. The comparables are improved with ranch-style homes of brick or wood siding exterior construction ranging in size from 1,604 to 1,884 square feet of living area. The dwellings were built from 1949 to 1970. Comparable #1, which was built in 1949, has an effective age of 1959, and comparable #4, which was built in 1952 has an effective age of 1955. Three of homes each have a basement, one of which has finished area. Two of the comparables each have central air conditioning and three of the comparables each have one or two fireplaces. The homes each have a garage ranging in size from 276 to 960 combined square feet of building area; comparable #2 has two garages. The comparables are located from 0.10 to 0.73 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 \$57,299 to \$75,706 or from \$35.72 to \$40.18 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 comparable #2, the appellant's comparable #3/board of review's comparable #4, and the board of review's comparable #3, which each have a much smaller home than the subject dwelling. Furthermore, the appellant's comparable #2 lacks a garage which the subject features. The Board gives less weight to the board of review's comparable #2, which has a newer home than the subject dwelling and was built in 1970 as compared to the subject built in 1949, and has a slab foundation compared to the

subject's basement foundation; furthermore, this comparable features two garages compared to the subject's one garage.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #4 and the board or review's comparable #1, which are similar to the subject in dwelling size, age, location, and/or some features. These comparables have improvement assessments that range from \$58,846 to \$75,706 or from \$34.68 to \$40.18 per square foot of living area. The subject's improvement assessment of \$73,166 or \$39.00 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, 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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