



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

APPELLANT: Peter Mikkelsen
DOCKET NO.: 19-05951.001-R-1
PARCEL NO.: 16-10-315-029

The parties of record before the Property Tax Appeal Board are Peter Mikkelsen, 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: \$61,222
IMPR.: \$99,850
TOTAL: \$161,072

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 is improved with a tri-level style single-family dwelling of brick and wood siding exterior construction with 2,007 square feet of above ground living area. The dwelling was built in 1963 and is approximately 56 years old. Features of the home include a 1,080 square foot lower level with finished area, one fireplace, and an attached garage with 483 square feet of building area. The property has a site with approximately 18,660 square feet of land area and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved tri-level style dwellings of wood siding or brick exteriors ranging in size from 1,900 to 2,867 square feet of above ground living area. The dwellings range in age from 60 to 62 years old. Each comparable has a lower level ranging in size from 391 to 675 square feet

with finished area, and central air conditioning. One comparable has one fireplace and two comparables have an attached garage with 357 or 494 square feet of building area. These comparables have improvement assessments ranging from \$81,904 to \$118,502 or from \$41.33 to \$44.19 per square foot of above ground living area. The appellant requested the subject's improvement assessment be reduced to \$85,849.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$165,651. The subject property has an improvement assessment of \$104,429 or \$52.03 per square foot of above ground living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with tri-level style dwellings with brick and wood siding exteriors ranging in size from 1,925 to 2,145 square feet of above ground living area. The dwellings were built from 1956 to 1964. Comparable #1 has an effective year built of 1975. Each comparable has a lower level ranging in size from 421 to 1,073 square feet with finished area, two comparables have basements, each comparable has central air conditioning, two comparables have one or two fireplaces, and each property has an attached garage ranging in size from 440 to 529 square feet of building area. These comparables have improvement assessments ranging from \$104,019 to \$135,277 or from \$52.72 to \$63.07 per square foot of living area.

Conclusion of Law

The taxpayer 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 evidence in the record supports a reduction to the subject's assessment.

The record contains seven comparables submitted by the parties. The Board gives less weight to appellant's comparable #1 due to the property's larger dwelling size when contrasted with the subject dwelling. The remaining comparables are improved with dwellings similar to the subject in age and size. Appellant's comparables #2 through #4 and board of review comparable #3 would require upward adjustments as these properties lack a fireplace, a feature that the subject has. Additionally, appellant's comparables #3 and #4 would require an upward adjustment due to their lack of a garage unlike the subject's attached garage. However, each comparable submitted by the parties has central air conditioning, a feature the subject does not have, requiring a downward adjustment to make them more equivalent to the subject property. Furthermore, board of review comparables #1 and #2 would need a downward adjustment to account for the basement area these homes have that the subject dwelling does not have. As a final point, board of review comparable #1 would require a downward adjustment due to its newer effective age than the subject dwelling. These comparables have improvement assessments that range from \$42.48 to \$63.07 per square foot of above ground living area. The subject's improvement assessment of \$52.03 per square foot of above ground living area falls within the range established by the best comparables in this record. Nevertheless, after

considering the differing features between the subject dwelling and the comparables and the necessary adjustments to make the comparables more equivalent to the subject property, the Board finds that a reduction in the subject's improvement 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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