



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

APPELLANT: Scott Doniger
DOCKET NO.: 19-05952.001-R-1
PARCEL NO.: 16-26-403-015

The parties of record before the Property Tax Appeal Board are Scott Doniger, 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: \$84,561
IMPR.: \$81,514
TOTAL: \$166,075

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 two-story dwelling of stucco exterior construction containing 2,327 square feet of living area. The dwelling was built in 1925 with a chronological age of 94 years but has an effective year built of 1941. Features of the property include an unfinished full basement, one fireplace and a detached garage with 856 square feet of building area. The property has a site with approximately 23,640 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 with a 2-story or 2.5-story dwellings of wood siding, stucco or brick exteriors ranging in size from 2,873 to 3,099 square feet of living area. The dwellings range in age from 91 to 119 years old. Each comparable has an unfinished full basement, two

comparables have central air conditioning, three comparables have one fireplace, and three properties have a detached garage ranging in size from 360 to 484 square feet of building area. These comparables have improvement assessments ranging from \$80,574 to \$84,276 or from \$26.00 to \$28.92 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$64,108.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$166,075. The subject property has an improvement assessment of \$81,514 or \$35.03 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 dwellings of stucco, brick or wood siding exteriors ranging in size from 2,420 to 2,619 square feet of living area. The dwellings were built from 1920 to 1949 with effective years built from 1925 to 1966. Each comparable has a full or partial basement with two having finished areas, central air conditioning, and one fireplace. Three comparables have an attached or detached garage ranging in size from 441 to 625 square feet of building area. These comparables have improvement assessments ranging from \$97,780 to \$151,902 or from \$38.53 to \$58.00 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains nine comparables submitted by the parties to support their respective positions. The Board gives less weight to the appellant's comparables as these properties are improved with dwellings that are approximately from 23% to 33% larger than the subject dwelling, detracting from their similarity to the subject dwelling. The Board gives most weight to the comparables provided by the board of review as the properties are improved with dwellings more similar to the subject in dwelling size and are generally similar to the subject property in features with the exception each comparable has central air conditioning, a feature the subject does not have, and two comparables do not have a garage, as does the subject property. However, the Board finds that board of review comparable #1 is an outlier with an improvement assessment of \$151,902 or \$58.00 per square foot of living area when contrasted with the remaining comparables presented by the board of review. The four remaining comparables provided by the board of review have improvement assessments that range from \$97,780 to \$111,728 or from \$38.53 to \$44.74 per square foot of living area. The subject's improvement assessment of \$81,514 or \$35.03 per square foot of living area falls below the range established by the four best comparables provided by the board of review, which is appropriate considering the subject's lack of central air conditioning. Based on this record 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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