



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

APPELLANT: Leah Sosewitz
DOCKET NO.: 19-05957.001-R-1
PARCEL NO.: 16-26-207-009

The parties of record before the Property Tax Appeal Board are Leah Sosewitz, 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: \$68,756
IMPR.: \$100,860
TOTAL: \$169,616

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 2.5-story dwelling of brick and stucco exterior construction with 2,812 square feet of living area. The dwelling was constructed in 1905 with a chronological age of 114 years old but with an effective year-built of 1955. Features of the property include a basement partially finished with a recreation room, central air conditioning, one fireplace and a detached garage with 400 square feet of building area. The property has a site with approximately 9,850 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 two-story or three-story dwellings with brick or wood siding exteriors ranging in size from 2,259 to 3,534 square feet of living area. The dwellings range in

age from 84 to 99 years old. Each comparable has a basement with two having finished area, central air conditioning, and one or two fireplaces, and an attached or detached garage ranging in size from 294 to 468 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$67,313 to \$104,388 or from \$29.54 to \$30.91 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$84,852.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$169,616. The subject property has an improvement assessment of \$100,860 or \$35.87 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with 2.5-story dwellings of wood siding or stucco exterior construction ranging in size from 2,846 to 3,056 square feet of living area. The dwellings were built 1890 to 1928 with comparables #2 and #3 having effective years built of 1957 and 1911, respectively. Each comparable has a basement with one being a "walk-out" that is partially finished with a recreation room, central air conditioning, one fireplace, and an attached garage ranging in size from 380 to 500 square feet of building area. Comparable #3 also has an inground swimming pool. Each property has the same neighborhood code as the subject property. These comparables have improvement assessments ranging from \$104,443 to \$166,275 or from \$34.95 to \$58.42 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 seven comparables submitted by the parties to support their respective positions. The Board gives less weight to the appellant's comparables #1 and #4 as they are improved with dwellings that are approximately 26% larger and 20% smaller than the subject dwelling, respectively, detracting from their similarity to the subject property. Appellant's comparables #2 and #3 as well as the comparables submitted by the board of review are improved with dwellings more similar to the subject in dwelling size, however, the board of review comparables are more similar to the subject dwelling in style as each is improved with a 2.5-story dwelling, like the subject property. Based on size and style, the Board gives more weight to the comparables provided by the board of review. The board of review comparables have improvement assessments that range from \$104,443 to \$166,275 or from \$34.95 to \$58.42 per square foot of living area. Board of review comparable #2 is most similar to the subject dwelling in effective year built and has an improvement assessment of \$58.42 per square foot of living area. The subject's improvement assessment of \$100,860 or \$35.87 per square foot of living area falls below the overall range but within the range on a per square foot basis

established by the best comparables in this record. 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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