



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

APPELLANT: Larry Gertzfeld
DOCKET NO.: 19-05965.001-R-1
PARCEL NO.: 16-26-205-016

The parties of record before the Property Tax Appeal Board are Larry Gertzfeld, 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: \$87,278
IMPR.: \$86,943
TOTAL: \$174,221

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 wood siding exterior construction with 2,782 square feet of living area. The dwelling was built in 1920 and is approximately 99 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 945 square foot detached garage. The property has a 15,750 square foot site 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 located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story or 2.5-story dwellings of wood siding, stucco, or brick exterior construction that range in size from 2,592 to 3,099 square feet of living area and range in age from 94 to 119 years old. Each comparable has an unfinished basement, two comparables have central air conditioning, three comparables each have one fireplace and two comparables

are reported to each have a detached garage with 360 or 484 square feet of building area. The comparables have improvement assessments ranging from \$75,039 to \$84,276 or from \$26.74 to \$28.95 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$174,221. The subject has an improvement assessment of \$86,943 or \$31.25 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 located within the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of wood siding, stucco, brick and wood siding, or stucco and wood siding exterior construction that range in size from 2,619 to 2,894 square feet of living area and were built from 1917 to 1931 with effective ages from 1947 to 1972. Each comparable has a basement, four of which have recreation rooms; four comparables have central air conditioning; each comparable has one or two fireplaces; and four comparables each have a detached garage ranging in size from 240 to 924 square feet of building area. The comparables have improvement assessments ranging from \$99,722 to \$151,902 or from \$36.34 to \$58.00 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject'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 parties submitted eight equity comparables for the Board's consideration. The Board gives less weight to the board of review comparables which have considerably newer effective ages and/or basement recreation rooms when compared to the subject. The Board finds the best evidence of assessment equity to be the appellant's comparables. These comparables have unfinished basements and are relatively similar to the subject in location, design, dwelling size and age. However, two comparables lack central air conditioning and two comparables lack a garage or have a considerably smaller garage when compared to the subject. These comparables have improvement assessments ranging from \$75,039 to \$84,276 or from \$26.74 to \$28.95 per square foot of living area. The subject's improvement assessment of \$86,943 or \$31.25 per square foot of living area, falls above the range established by the best comparables in this record but appears to be justified due to subject's superior features. Based on this evidence and after considering adjustments to the best comparables for differences in features when compared to the subject, the Board finds the appellant did not prove by 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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