



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

APPELLANT: Peter Lucas
DOCKET NO.: 19-05995.001-R-1
PARCEL NO.: 16-10-316-001

The parties of record before the Property Tax Appeal Board are Peter Lucas, 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: \$51,825
IMPR.: \$79,278
TOTAL: \$131,103

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 tri-level dwelling of brick and wood siding exterior construction with 1,384 square feet of above ground living area. The dwelling was constructed in 1954 and is approximately 65 years old. Features of the home include a finished lower level, central air conditioning, two fireplaces and a 345 square foot garage. The property has a site with approximately 12,750 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 located within the same assessment neighborhood code as the subject. The comparables are improved with tri-level dwellings of brick exterior construction ranging in size from 1,585 to 1,945 square feet of above ground living area. The dwellings range in age from 62

to 80 years old. Each comparable has a lower level with finished area and central air conditioning. The appellant reported that one comparable has a fireplace and one comparable has an attached garage with 460 square feet of building. The appellant reported that three comparables have none/460 in the garage section of the appellant's grid analysis. The comparables have improvement assessments that range from \$66,771 to \$85,955 or from \$36.83 to \$44.77 per square foot of above ground living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$58,439 or \$42.22 per square foot of above ground living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$131,103. The subject property has an improvement assessment of \$79,278 or \$57.28 per square foot of above ground 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 tri-level dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 1,334 to 1,465 square feet of above ground living area. The dwellings were built from 1954 to 1969 with comparable #5 having a reported effective age of 1975. The comparables each have a finished lower level. The board of review grid analysis disclosed that two comparables each have a basement, two comparables have recreation rooms, four comparables have central air conditioning, four comparables have either one or two fireplaces and each comparable has a garage that ranges in size from 380 to 529 square feet of building area. The comparables have improvement assessments that range from \$78,785 to \$90,141 or from \$59.06 to \$63.70 per square foot of above ground living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 a total of nine suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2 and #3 due to their larger dwelling sizes and/or older age when compared to the subject. The Board gives reduced weight to board of review comparables #1, #2 and #5 due to differences from the subject in age/effective age and/or lack of central air conditioning.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4 and board of review comparables #3 and #4, which are relatively similar to the subject in dwelling size, design, age and some features. These comparables have improvement assessments that range from \$70,965 to \$86,964 or from \$44.77 to \$59.36 per square foot of above grade living area. The subject's improvement assessment of \$79,278 or \$57.28 per square foot of above

grade living area falls within the range established by the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, 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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