



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

APPELLANT: Michael Ross  
DOCKET NO.: 19-06002.001-R-1  
PARCEL NO.: 16-36-114-013

The parties of record before the Property Tax Appeal Board are Michael Ross, 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:** \$67,482  
**IMPR.:** \$65,505  
**TOTAL:** \$132,987

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 single-family dwelling of stucco exterior construction with 2,257 square feet of living area. The dwelling was constructed in 1915 and is approximately 104 years old, with a reported effective age of 1935. Features of the home include an unfinished basement, one fireplace, and a 399-square foot garage. The dwelling is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same neighborhood code as the subject. The comparables consist of 2-story or 2.5-story single-family dwellings of wood-siding exterior construction that were built from 96 to 139 years ago. The dwellings range in size from 2,018 to 3,124 square feet of living area. Each of the dwellings has a basement, one of which has finished area, one or two fireplaces, and a garage ranging in size

from 396 to 582 square feet of building area. Two comparables have central air conditioning. The comparables have improvement assessments ranging from \$35,170 to \$82,222 or from \$17.43 to \$27.72 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 \$132,987. The subject property has an improvement assessment of \$65,505 or \$29.02 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables located in the same neighborhood code as the subject. The comparables consist of 2-story single-family dwellings of stucco, wood-siding or brick and wood-siding exterior construction that were built from 1910 to 1950 with five of the comparables having reported effective ages ranging from 1938 to 1952. The dwellings range in size from 2,243 to 2,428 square feet of living area. The comparables each have a basement, two of which have finished area, one or two fireplaces, and central air conditioning. Seven of the comparables have a garage ranging in size from 200 to 550 square feet of building area. The comparables have improvement assessments ranging from \$68,102 to \$92,460 or from \$29.90 to \$39.61 per square foot of living area. The highest comparable in the range has a grade of "VGd" while the subject and the other comparables are "Good." 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 parties presented data on twelve suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which differ from the subject in dwelling size, age and/or basement finish. Further, appellant's comparable #2 appears to be an outlier based on its much lower improvement assessment in comparison to the other comparables in this record. The Board also gives less weight to the board of review comparables #1, #2, #4, #7 and #8, which differ from the subject in age, garage size, grade, basement size and/or finish. Further, board of review comparable #1 lacks a garage, dissimilar to the subject.

The Board finds that board of review comparables #3, #5 and #6 were the best comparables submitted for the Board's consideration and are similar to the subject in location, age, dwelling size, and most features, although each has central air conditioning, superior to the subject. These comparables had improvement assessments ranging from \$70,605 to \$75,010 or from \$30.28 to \$32.50 per square foot of living area. The subject's improvement assessment of \$65,505 or \$29.02 per square foot of living area falls below the range established by the best comparables in

the record. After considering adjustments to the comparables for any differences from the subject, the Board finds the subject's assessed value appears to be supported and no reduction in the subject's assessment is warranted.

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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