



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

APPELLANT: David Multack  
DOCKET NO.: 19-06026.001-R-1  
PARCEL NO.: 16-14-313-009

The parties of record before the Property Tax Appeal Board are David Multack, 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:** \$36,990  
**IMPR.:** \$110,440  
**TOTAL:** \$147,430

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 brick exterior construction with 2,944 square feet of living area. The dwelling was built in 1984 and is 35 years old. Features of the home include a basement with a recreation room, central air conditioning, a fireplace and a 528 square foot detached garage. The property has a 7,210 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 1.5-story, 2-story, or 3-story dwellings of wood siding or brick exterior construction that range in size from 2,688 to 3,284 square feet of living area and range in age from 52 to 99 years old. The comparables have basements, one of which has finished area. All comparables have central air conditioning and one comparable has two fireplaces. One

comparable is reported to have a 336 square foot attached garage. The comparables have improvement assessments ranging from \$84,736 to \$105,086 or from \$25.80 to \$35.55 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 \$147,430. The subject has an improvement assessment of \$110,440 or \$37.51 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. Board of review comparables #1, #4 and #5 are duplicates of appellant's comparables #3, #2 and #4, respectively. The comparables are improved with 1.5 story or 2-story dwellings of brick or wood siding exterior construction that range in size from 2,113 to 3,016 square feet of living area and were built from 1953 to 1999. All comparables have basements, three of which have recreation rooms. Each comparable has central air conditioning, two comparables each have one or two fireplaces and three comparables have attached garages ranging in size from 336 to 441 square feet of building area. The comparables have improvement assessments ranging from \$86,149 to \$124,667 or from \$34.72 to \$59.00 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 six equity comparables for the Board's consideration with three comparables common to both parties. The Board gave less weight to the appellant's comparable #1 which is 64 years older than the subject. The Board gave less weight to board of review comparables #2 and #3 due to their smaller dwelling sizes when compared to the subject. The Board finds the best evidence of assessment equity to be the parties' three common comparables. These comparables are more similar to the subject in age and dwelling size. However, all comparables are still 17 to 31 years older, two have unfinished basements and two lack garages when compared to the subject. These comparables have improvement assessments ranging from \$93,326 to \$105,086 or from \$34.72 to \$35.55 per square foot of living area. The subject's improvement assessment of \$110,440 or \$37.51 per square foot of living area, falls above the range established by the best comparables in this record but appears to be justified when considering adjustments to these comparables for the subject's newer age and superior features. Based on this evidence, 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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