



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

APPELLANT: Harley Rubens
DOCKET NO.: 19-06058.001-R-1
PARCEL NO.: 16-14-305-011

The parties of record before the Property Tax Appeal Board are Harley Rubens, 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 ***a reduction*** 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: \$50,743
IMPR.: \$77,799
TOTAL: \$128,542

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 style single-family dwelling of wood siding exterior construction with 2,242 square feet of above ground living area. The dwelling was built in 1955 and is approximately 64 years old. Features of the home include a lower level with finished area, central air conditioning, and one fireplace. The property has a 9,260 square foot site and 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 three equity comparables improved with tri-level style single-family dwellings of brick or wood siding exterior construction ranging in size from 1,971 to 2,679 square feet of above ground living area. The homes range in age from 58 to 71 years old. Each comparable has a lower level with finished area, and one or two fireplaces. Two comparables have central air conditioning and two comparables have an attached or

detached garage with either 616 or 396 square feet of building area. These properties are located from approximately .21 to 1.40 miles from the subject property. The comparables have improvement assessments ranging from \$64,503 to \$96,963 or from \$32.73 to \$36.19 per square foot of above ground living area. The appellant requested the subject's improvement assessment be reduced to \$77,799.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$138,969. The subject property has an improvement assessment of \$88,226 or \$39.35 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 tri-level style single-family dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 1,526 to 2,679 square feet of above ground living area. The homes were built in 1954 and 1955 with comparable #3 having an effective year built of 1967. Each comparable has a lower level with finished area with two comparables also having unfinished basement area. Each comparable has central air conditioning. Two comparables have one or two fireplaces and an attached or detached garage with 420 and 396 square feet of building area, respectively. These properties are located from approximately .03 to 1.34 miles from the subject property. The comparables have improvement assessments ranging from \$62,318 to \$96,963 or from \$36.19 to \$47.21 per square foot of above ground living area. Board of review comparable #3 is the same property as appellant's comparable #3.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparables which also includes a common comparable submitted by the board of review. These properties are most similar to the subject in dwelling size as well as relative features. These comparables have improvement assessments that range from \$64,503 to \$96,963 or from \$32.73 to \$36.19 per square foot of above ground living area. The subject's improvement assessment of \$88,226 or \$39.35 per square foot of above ground living area falls above the range established by the best comparables in this record. Less weight is given board of review comparables #1 and #2 due to differences from the subject dwelling in size. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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:

March 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Harley Rubens, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085