



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

APPELLANT: Guy Levy
DOCKET NO.: 19-06071.001-R-1
PARCEL NO.: 16-27-309-027

The parties of record before the Property Tax Appeal Board are Guy Levy, 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: \$49,664
IMPR.: \$85,291
TOTAL: \$134,955

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 two-story, split-level style dwelling of brick and wood siding exterior construction with 2,115 square feet of above ground living area. The dwelling was constructed in 1961 and is approximately 58 years old. Features of the home include a partial basement with a recreation room, central air conditioning and a 594 square foot garage. The property has an 11,804 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 property. The comparables are improved with two-story, split-level style dwellings of brick exterior construction ranging in size from 2,052 to 2,606 square feet of above ground living area. The

dwelling are 57 or 58 years old. The appellant reported that one comparable has a partial basement that is unfinished, three comparables have either crawl space or concrete slab foundations, three comparables have central air conditioning and three comparables each have a garage that ranges in size from 484 to 805 square feet of building area. The comparables have improvement assessments that range from \$70,517 to \$97,270 or from \$34.23 to \$37.33 per square foot of above ground living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$75,172 or \$35.54 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 \$134,955. The subject property has an improvement assessment of \$85,291 or \$40.33 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 property. The board of review's comparable #4 is a duplicate of the appellant's comparable #3. The comparables are improved with two-story, split-level style dwellings of brick and wood siding exterior construction ranging in size from 2,052 to 2,345 square feet of above ground living area. The dwellings were built in 1961 or 1962. The board of review reported that one comparable has a concrete slab foundation and four comparables each have a basement, two of which have recreation rooms. Each comparable has central air conditioning, two comparables each have one fireplace and four comparables each have a garage with 594 square feet of building area. The comparables have improvement assessments that range from \$70,517 to \$91,167 or from \$34.37 to \$42.70 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 eight suggested equity comparables for the Board's consideration, as one comparable was common to both parties. The Board gives less weight to the appellant's comparables due to differences from the subject in dwelling size and/or features.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2, #3 and #5, which are similar to the subject in location, dwelling size, design, age and most features. These comparables have improvement assessments that range from \$86,279 to \$91,167 or from \$38.32 to \$42.70 per square foot of above ground living area. The subject's improvement assessment of \$85,291 or \$40.33 per square foot of above ground living area falls within the range established by the best comparables in the record. Based on this record and

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: 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

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