



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

APPELLANT: Michael Weiss
DOCKET NO.: 19-06083.001-R-1
PARCEL NO.: 16-35-301-024

The parties of record before the Property Tax Appeal Board are Michael Weiss, 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: \$50,133
IMPR.: \$154,733
TOTAL: \$204,866

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 split-level style single family dwelling of brick and wood siding exterior construction with 3,485 square feet of above ground living area. The dwelling was constructed in 1964 and is approximately 55 years old. Features of the home include a basement with a 928 square foot recreation room, central air conditioning, two fireplaces and an attached garage with 575 square feet of building area. The property has a 20,760 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 four equity comparables improved with split-level style dwellings of brick exterior construction ranging in size from 2,797 to 4,406 square feet of above ground living area. The homes range in age from 55 to 57 years old. Three comparables have basements with three having finished area. Each property has central air

conditioning, one fireplace, and an attached garage ranging in size from 437 to 528 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from 227 to 733 feet from the subject property. The comparables have improvement assessments ranging from \$119,110 to \$169,120 or from \$37.67 to \$42.58 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$139,225.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$204,866. The subject property has an improvement assessment of \$154,733 or \$44.40 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 improved with split-level style dwellings of brick or brick and wood siding exterior construction ranging in size from 3,135 to 3,713 square feet of living area. The homes were built from 1962 to 1964. It appears that four comparables have basements with three having recreation rooms, central air conditioning, one fireplace and an attached garage ranging in size from 400 to 575 square feet of building area. Comparable #1 also has a lower level with 845 square feet of finished area. The comparables have the same assessment neighborhood code as the subject property and are located from 249 to 796 feet from the subject property. The comparables have improvement assessments ranging from \$133,793 to \$159,783 or from \$41.12 to \$50.45 per square foot of above ground living area. Board of review comparable #4 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight comparables submitted by the parties to support their respective positions with one comparable being common to the parties. The Board gives less weight to the appellant's comparables #2 and #4 as these properties are improved with dwellings less similar to the subject dwelling in size than the remaining comparables and comparable #2 has a slab foundation, unlike the subject that has a basement. The Board gives most weight to appellant's comparables #1 and #3 as well as the board of review comparables as these properties are more similar to the subject dwelling in size and relative features. The comparables have improvement assessments that range from \$119,298 to \$159,783 or from \$37.67 to \$50.45 per square foot of above ground living area. The subject's improvement assessment of \$154,733 or \$44.40 per square foot of above ground living area falls within the range established by the best comparables in this record. Based on this record 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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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