



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

APPELLANT: Oak Terrace Industrial Building  
DOCKET NO.: 19-06089.001-C-1  
PARCEL NO.: 16-27-122-002

The parties of record before the Property Tax Appeal Board are Don Innocenzi, 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:** \$491,308  
**IMPR.:** \$348,059  
**TOTAL:** \$839,367

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 one-story commercial, light industrial, building of brick construction with 45,737 square feet of building area. The building was constructed in 1986. The property has a 56,996 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted information on three comparable properties that are located from .2 to .5 of a mile from the subject. The comparables are improved with industrial buildings that range in size from 25,368 to 44,933 square feet of building area. The buildings were constructed from 1980 to 2001. The appellant reported the comparables have improvement assessments ranging from \$186,830 to \$384,345 or from \$6.93 to \$8.55 per square foot of building area. Based on this evidence the appellant requested that the

subject's improvement assessment be reduced to \$348,059 or \$7.61 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$925,809. The subject property has an improvement assessment of \$434,501 or \$9.50 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on 45 commercial / industrial properties, including the subject and the appellant's comparables, that are located within the subject's neighborhood. The information was presented in three separate lists categorized by total assessed value per square foot, total assessed value of the land per square foot and total assessed building value per square foot. The comparables are improved with commercial / industrial buildings that range in size from 2,125 to 125,048 square feet of building area. The comparables have improvement assessments ranging from \$26,295 to \$768,685 or from \$.21 to \$32.81 per square foot of building area. The board of review reported different assessment data for the appellant's comparables. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends improvement 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 are similar to the subject in location, size and age. These comparables have improvement assessments ranging from \$186,830 to \$384,345 or from \$6.93 to \$8.55 per square foot of building area. The subject's improvement assessment of \$434,501 or \$9.50 per square foot of building area falls above the range established by the best comparables in this record. The Board gives less weight to the board of review's submission. The Board finds that two of the lists categorized by total assessed value per square foot and total assessed value of the land per square foot are not responsive to the improvement assessment argument brought by the appellant. The list categorized by total assessed building value per square foot lacked details such as the age of the comparable improvements, when compared to the subject. As to the difference in assessment data for the appellant's comparables, the Board finds the board of review failed to refute the appellant's data with meaningful evidence. 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, commensurate with the appellant's request, 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: June 21, 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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APPELLANT

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COUNTY

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