



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

APPELLANT: Solo Campus LLC
DOCKET NO.: 19-06092.001-C-1 through 19-06092.002-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Solo Campus LLC, 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 partial 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-06092.001-C-1	16-27-100-002	353,207	111,842	\$465,049
19-06092.002-C-1	16-27-104-001	446,413	0	\$446,413

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 two commercial buildings that were constructed in 1930. The property has two parcels of land. Parcel 16-27-100-002 contains 34,421 square feet of land area and Parcel 16-27-104-001 contains 51,788 square feet of land area. The subject is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the subject's land as the basis of the appeal. In support of this argument the appellant submitted information on eight comparable properties that are located from .6 of a mile to 1.1 miles from the subject. The comparables have sites ranging in size from 13,464 to 122,796 square feet of land area and have land assessments ranging from \$72,578 to \$768,685 or from \$5.13 to \$7.18 per square foot of land area.

Based on this evidence the appellant requested that the land assessment of Parcel 16-27-100-002 be reduced to \$303,337 or \$8.81 per square foot of land area and the land assessment of Parcel 16-27-104-001 be reduced to \$417,821 or \$8.07 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$932,740. Parcel 16-27-100-002 has a land assessment of \$353,207 or \$10.26 per square foot of land area and Parcel 16-27-104-001 has a land assessment of \$467,691 or \$9.03 per square foot of land 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 comparables have sites ranging in size from 6,817 to 368,391 square feet of land area and have land assessments ranging from \$26,295 to \$768,685 or from \$2.09 to \$10.26 per square foot of land 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 met a portion of this burden of proof and a partial reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity for Parcel 16-27-100-002 to be the board of review's comparables #7, #18, #34, #36 and #37. These comparables have sites ranging in size from 26,010 to 43,556 square feet of land area and have land assessments ranging from \$223,485 to \$365,541 or from \$5.13 to \$10.26 per square foot of land area. Parcel 16-27-100-002 contains 34,421 square feet of land area and has a land assessment of \$353,207 or \$10.26 per square foot of land area, which falls within the range established by the best comparables in this record. The Board finds the best evidence of assessment equity for Parcel 16-27-104-001 to be the board of review's comparables #2, #7, #20 and #21. These comparables have sites ranging in size from 43,556 to 58,112 square feet of land area and have land assessments ranging from \$167,151 to \$494,965 or from \$2.92 to \$8.62 per square foot of land area. Parcel 16-27-104-001 contains 51,788 square feet of land area and has a land assessment of \$467,691 or \$9.03 per square foot of land area, which falls within the range established by the best comparables in this record on a total land assessment basis but above the range on a per square foot basis. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that Parcel 16-27-100-002's land was inequitably assessed and a reduction in this parcel's assessment is not justified. However, based on this record the Board finds the appellant demonstrated with clear and convincing evidence that Parcel 16-27-104-001's land was inequitably assessed and a reduction in this parcel's land 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:

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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COUNTY

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