



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

APPELLANT: Steven Payne
DOCKET NO.: 19-06096.001-R-1
PARCEL NO.: 16-25-404-021

The parties of record before the Property Tax Appeal Board are Steven Payne, 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: \$111,015
IMPR.: \$180,190
TOTAL: \$291,205

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 is improved with a two-story dwelling of brick exterior construction containing 4,870 square feet of living area. The dwelling was built in 1948 and is approximately 71 years old. Features of the home include a full basement with a 1,351 square foot recreation room, central air conditioning, three fireplaces and an attached garage with 572 square feet of building area. The property has a site with approximately 14,860 square feet of land area 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 three equity comparables improved with 2-story or 2.5-story dwellings of brick exterior construction ranging in size from 4,084 to 4,833 square feet of living area. The homes are 81, 94 and 93 years old, respectively. Each comparable has a full unfinished basement, central air conditioning, one or

two fireplaces, and an attached garage ranging in size from 380 to 552 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$145,009 to \$167,615 or from \$34.68 to \$35.51 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$170,774.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$291,205. The subject property has an improvement assessment of \$180,190 or \$37.00 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with two-story dwellings of wood siding, brick, stone and wood siding or brick and wood siding exterior construction ranging in size from 4,202 to 5,158 square feet of living area. The homes were built from 1925 to 1964 with comparables #1 through #4 having effective dates of construction ranging from 1963 to 1970. Each property has a basement with a recreation room ranging in size from 1,100 to 2,832 square feet, central air conditioning, one to three fireplaces, and an attached garage ranging in size from 534 to 816 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$173,080 to \$279,632 or from \$41.19 to \$54.94 per square foot of living area.

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. The Board gives less weight to the appellant's comparables due to differences from the subject in dwelling size, style, basement finish and/or age. The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. These properties are all more similar to the subject in dwelling size, style, and/or features than the comparables provided by the appellant. Four of the comparables have newer effective ages than the subject dwelling. The board of review comparables have improvement assessments that range from \$173,080 to \$279,632 or from \$41.19 to \$54.94 per square foot of living area. The subject's improvement assessment of \$180,190 or \$37.00 per square foot of living area falls within the range on an overall basis but below the range on a per square foot basis as established by the best comparables in this record and well supported when consideration is given to effective age. 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.

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:

February 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

Steven Payne, 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