



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

APPELLANT: Gabriel Bershadsky
DOCKET NO.: 19-06188.001-R-1
PARCEL NO.: 16-21-409-009

The parties of record before the Property Tax Appeal Board are Gabriel Bershadsky, 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: \$40,606
IMPR.: \$170,520
TOTAL: \$211,126

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 dwelling of wood siding exterior construction with 2,940 square feet of living area. The dwelling was constructed in 1987. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 528 square foot garage. The property has an 8,176 square foot site and is located in Highland Park, West Deerfield 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 located within 4,030 feet of the subject property and within the same assessment neighborhood code as the subject. The comparables are improved with 1.8-story or 2-story dwellings of wood siding exterior construction ranging in size from 2,730 to 2,928 square feet of living area. The dwellings were built from 1948 to 1996. The appellant reported that each

comparable has a basement, one of which has finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 480 to 650 square feet of building area. The comparables have improvement assessments that range from \$155,292 to \$178,725 or from \$56.88 to \$61.31 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$142,688 or \$48.53 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$226,727. The subject property has an improvement assessment of \$186,121 or \$63.31 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted a copy of the subject's property record card and a grid analysis with information on four equity comparables.¹ None of the comparables are located within the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings of brick, brick and stucco or brick and wood siding exterior construction ranging in size from 3,885 to 4,821 square feet of living area. The dwellings were built from 1996 to 2003. The board of review reported that each comparable has a basement, four of which have recreation rooms. The comparables each have central air conditioning, one or two fireplaces and a garage that ranges in size from 609 to 756 square feet of building area. The comparables have improvement assessments that range from \$222,904 to \$250,696 or from \$50.91 to \$60.88 per square foot of 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of seven suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1 as its dwelling is considerably older than the subject dwelling. The Board gives reduced weight to the comparables submitted by the board of review due to differences from the subject in location and dwelling size. The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #3, which are similar to the subject in location, dwelling size and design. However, the Board finds both comparables are superior to the subject in age and some features. These two comparables have improvement assessments of \$173,799 and \$178,725 or \$59.36 and \$61.31 per square foot of living area, respectively. The subject's improvement assessment of \$186,121 or \$63.31 per square foot of living area falls above the two best comparables in the record. After considering

¹ The board of review's grid analysis incorrectly identified the subject as parcel 16-22-305-027 with an address of 1311 Hilary Lane, whereas the appellant's appeal petition and the board of review final decision identified the subject under appeal as parcel 16-21-409-009 with an address of 1930 Cavell Avenue.

adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is excessive. Therefore, 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 is warranted.

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:

April 19, 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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