



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

APPELLANT: Paul Cherner  
DOCKET NO.: 19-06196.001-R-1  
PARCEL NO.: 16-22-418-001

The parties of record before the Property Tax Appeal Board are Paul Cherner, 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:** \$44,447  
**IMPR.:** \$231,859  
**TOTAL:** \$276,306

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 dwelling of stucco exterior construction with 3,604 square feet of living area. The dwelling was constructed in 1997. Features of the home include a full basement finished with a recreation room,<sup>1</sup> central air conditioning, a fireplace and a 736 square foot garage. The property has a 9,490 square foot site 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 four equity comparables located within 870 feet of the subject property and within the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of

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<sup>1</sup> The subject's property record card provided by the board of review disclosed the subject dwelling has a basement finished with a 1,637 square foot recreation room, which was unrefuted by the appellant.

stucco, dryvit or wood siding exterior construction ranging in size from 3,669 to 4,728 square feet of living area. The dwellings were built from 1996 to 2001. The appellant reported that each comparable has a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 624 to 780 square feet of building area. The comparables have improvement assessments that range from \$189,001 to \$240,701 or from \$50.91 to \$51.94 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$185,867 or \$51.57 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 \$276,306. The subject property has an improvement assessment of \$231,859 or \$64.33 per square foot of living area.

In response to the appeal, the board of review provided a grid analysis with additional descriptive details reiterating the appellant's comparables. The grid analysis disclosed that the appellant's comparable #1 has a basement finished with a 1,642 square foot recreation room, while the remaining comparables have unfinished basements. The board of review noted differences in dwelling size, basement size and finished basement area between the appellant's comparables and the subject. The board of review also property record cards for each of the appellant's comparables.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables provided by the township assessor. The comparables are located within 847 feet of the subject property and within the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 3,490 to 3,688 square feet of living area. The dwellings were built from 1995 to 1998. The comparables each have a basement, three of which have recreation rooms. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 713 to 768 square feet of building area. The comparables have improvement assessments that range from \$211,386 to \$245,141 or from \$59.66 to \$68.00 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight suggested equity comparables for the Board's consideration. The Board finds all of the comparables have two-story dwellings, in contrast to the subject's one-story design. Nevertheless, the Board has given less weight to the appellant's comparables, due to their larger dwelling sizes and/or unfinished basements, when compared to the subject. The

Board has also given less weight to board of review comparable #4 as it has an unfinished basement, unlike the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #3. These comparables are similar to the subject in location, dwelling size, age and most features. These comparables have improvement assessments that range from \$237,308 to \$245,141 or from \$66.47 to \$68.00 per square foot of living area. The subject's improvement assessment of \$232,930 or \$64.63 per square foot of living area falls below the range established by the best comparables in the record both in terms of overall improvement assessment and on a square foot basis. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, 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: 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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