



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

APPELLANT: Robert Rudy  
DOCKET NO.: 19-06254.001-R-1  
PARCEL NO.: 16-36-207-037

The parties of record before the Property Tax Appeal Board are Robert Rudy, 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:** \$77,539  
**IMPR.:** \$118,402  
**TOTAL:** \$195,941

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 3,146 square feet of living area. The dwelling was built in 1923 and is 96 years old with an effective age of 1969 due to remodeling. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 472 square foot garage. The property has a 9,445 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 the same assessment neighborhood code as the subject property. The comparables are described as two-story dwellings of brick or wood siding exterior construction that range in size from 2,428 to 3,494 square feet of living area. The dwellings are 81 to 95 years old and have basements with one having finished area. Each comparable has central air

conditioning, one fireplace and a garage ranging in size from 380 to 528 square feet of building area. The comparables have improvement assessments that range from \$75,010 to \$109,259 or from \$30.72 to \$31.70 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$195,941. The subject property has an improvement assessment of \$118,402 or \$37.64 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 located within the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings of brick, stone or stucco exterior construction that range in size from 2,958 to 3,573 square feet of living area. The dwellings were constructed from 1924 to 1946 with comparables #2, #3 and #4 having effective ages of 1956, 1938, and 1949, respectively. The comparables have basements with four having recreation rooms. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 360 to 630 square feet of building area. The comparables have improvement assessments that range from \$105,413 to \$188,786 or from \$33.55 to \$56.25 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

### **Conclusion of Law**

The appellant 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 parties submitted nine comparables for the Board's consideration. The Board gives less weight to appellant's comparable #2 due to its smaller dwelling size and to board of review comparables #2 and #4 which are newer dwellings when compared to the subject.

The Board finds the best evidence assessment equity to be the parties' remaining comparables. These comparables are relatively similar to the subject in location, dwelling size, age and some features. Three comparables would be adjusted downward for their superior finished basement area to make them more equivalent to the subject. The best comparables have improvement assessments that range from \$90,289 to \$152,434 or from \$30.72 to \$48.45 per square foot of living area. The subject's improvement assessment of \$118,402 or \$37.64 per square foot of living area falls within the range established by the best comparables in this record. Based on this evidence 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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