



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

APPELLANT: Susan Lurie
DOCKET NO.: 19-06255.001-R-1
PARCEL NO.: 16-36-205-041

The parties of record before the Property Tax Appeal Board are Susan Lurie, 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: \$94,362
IMPR.: \$101,375
TOTAL: \$195,737

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 site with approximately 14,860 square feet of land area that is improved with a two-story dwelling of stucco exterior construction containing 2,637 square feet of living area. The dwelling was built in 1920 and is approximately 99 years old. The dwelling has an effective age of 1940. Features of the home include a full basement with a 624 square foot recreation room¹, central air conditioning, one fireplace and an attached garage with 624 square feet of building area. The property 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

¹ The board of review reported the subject property has a recreation room in the basement as stated on the subject's property record card submitted by the board of review.

comparables improved with 2-story or 2.5-story dwellings of wood siding, stucco or brick exterior construction ranging in size from 3,023 to 3,305 square feet of living area. The dwellings range in age from 93 to 105 years old. Each comparable has a full basement with one having a 741 square foot recreation room, central air conditioning, and one or two fireplaces. Two comparables have an attached garage with 456 and 615 square feet of building area, respectively. The comparables have the same assessment neighborhood code as the subject property and are located from approximately 1,162 to 3,086 feet from the subject property. The comparables have improvement assessments that range from \$108,175 to \$111,924 or from \$33.87 to \$35.78 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$92,756.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$195,737. The subject property has an improvement assessment of \$101,375 or \$38.44 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 stucco, wood siding, brick or brick and wood siding exterior construction ranging in size from 2,654 to 2,958 square feet of living area. The homes were built from 1925 to 1950. Comparables #2, #3, #4 and #5 having effective ages of 1953, 1968, 1961, and 1932, respectively. Comparables #1 through #3 have full basements with recreation rooms ranging in size from 500 to 877 square feet, comparable #4 has a crawl space foundation and comparable #5 has a slab foundation. Each comparable has central air conditioning, one to three fireplaces, and an attached or detached garage ranging in size from 299 to 782 square feet of building area. Comparable #2 also has an additional detached garage with 280 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately 909 to 4,534 feet from the subject property. The improvement assessments on these properties range from \$96,594 to \$156,320 or from \$33.95 to \$55.79 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 parties submitted information on nine comparables to support their respective positions. The Board gives less weight to appellant's comparable #1 due to differences from the subject dwelling in style, size as well as the fact this property has no garage. The Board gives less weight to board of review comparables #4 and #5 due to the fact neither has a basement, which is unlike the subject's full basement with finished area. The Board gives most weight to appellant's comparables #2 through #4, finding that each would require an upward adjustment due the lack of finished basement area or lack of a garage, and board of review comparables #1

through #3. These comparables have improvement assessments that range from \$108,175 to \$143,322 or from \$35.30 to \$48.45 per square foot of living area. The subject's improvement assessment of \$101,375 or \$38.44 per square foot of living area falls within the range as established by the best comparables in this record on a per square foot basis. The subject's lower overall improvement assessment is appropriate when considering the smaller size of the subject dwelling in relation to these comparables.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists based on the evidence in this record.

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:

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

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