



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

APPELLANT: Marshall Baum
DOCKET NO.: 19-06284.001-R-1
PARCEL NO.: 16-16-201-005

The parties of record before the Property Tax Appeal Board are Marshall Baum, 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: \$56,320
IMPR.: \$135,102
TOTAL: \$191,422

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 brick exterior construction with 2,595 square feet of living area. The dwelling was constructed in 1978 and is 41 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 483 square foot garage. The property has a reported 16,557 square foot site and is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables. The comparables are located from 0.04 to 0.17 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The comparables are improved with one-story or two-story homes of brick exterior construction ranging in size from 2,865 to 3,116 square feet of living area. The dwellings are 41 years old.

Each home has a basement with finished area, central air conditioning, a fireplace, and a garage ranging in size from 420 to 638 square feet of building area. The comparables have improvement assessments ranging from \$139,725 to \$152,564 or from \$46.55 to \$49.15 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$124,378 or \$47.93 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 \$191,422. The subject property has an improvement assessment of \$135,102 or \$52.06 per square foot of living area.

The board of review submitted notes stating that the subject's neighborhood has only 3 one-story homes and the subject has a superior basement finish to the other one-story homes.

In support of its contention of the correct assessment the board of review submitted information on two equity comparables where comparable #2 is the same property as the appellant's comparable #4 described above. The board of review's comparable #1 is located 0.16 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The comparable is improved with a one-story home of brick exterior construction with 2,666 square feet of living area. The home has an unfinished basement, central air conditioning, a fireplace, and a 484 square foot garage. The comparable has an improvement assessment of \$131,774 or \$49.43 per square foot of living area.

Based upon this evidence and argument, the board of review requested confirmation of the subject property's assessment.

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 record contains a total of five equity comparables, with one common comparable, for the Board's consideration. The Board gives less weight to the appellant's comparables #1 through #3, which each have a two-story home compared to the subject's one-story dwelling.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4/board of review's comparable #2 and the board of review's comparable #1, which are similar to the subject in design, age, location, and some features; however, only one of these comparable has finished basement area like the subject and both of these comparables have larger dwellings than the subject. These most similar comparables have improvement assessments of \$131,774 and \$152,564 or \$49.43 and \$49.15 per square foot of living area, respectively. The subject's

improvement assessment of \$135,102 or \$52.06 per square foot of living area is bracketed by the two best comparables in terms of total improvement assessment and is above these comparables on a per square foot basis, which is logical given the subject's smaller dwelling size and larger finished basement area. The Board also notes the principle of economies of scale which generally provides that if all other things are equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Based on this record and after considering appropriate adjustments to the best 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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