



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

APPELLANT: David Guo
DOCKET NO.: 19-06304.001-R-1
PARCEL NO.: 16-25-309-039

The parties of record before the Property Tax Appeal Board are David Guo, 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: \$116,738
IMPR.: \$104,146
TOTAL: \$220,884

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 tri-level dwelling of brick and wood siding exterior construction with 2,913 square feet of above grade living area. The dwelling was constructed in 1958 and is 61 years old. Features of the home include a finished lower level, central air conditioning, one fireplace and a 729 square foot attached garage. The property has an approximately 17,817 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 three equity comparables located within the same neighborhood as the subject. The comparables are described as tri-level dwelling of brick or wood siding exterior construction ranging in size from 1,916 to 2,714 square feet of above grade living area. The dwellings are 62 to 68 years old.

Each comparable has a lower level with finished area, central air conditioning and one or two fireplaces. The appellant reported comparables #1 and #2 have "None/729" in the grid section for garages. Comparable #3 has a 621 square foot attached garage. The comparables have improvement assessments ranging from \$65,345 to \$94,321 or from \$33.59 to \$34.75 per square foot of above grade 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 \$220,884. The subject property has an improvement assessment of \$104,146 or \$35.75 per square foot of above grade living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same assessment neighborhood as the subject. Board of review comparable #2 is the same property as appellant's comparable #3. The comparables consist of tri-level dwellings of wood siding, stone and stucco, or brick and wood siding exterior construction ranging in size from 2,595 to 2,931 square feet of above grade living area. The dwellings were constructed from 1953 to 1962 with comparables #1 and #3 having effective ages of 1958 and 1960. Two comparables each have a basement with a recreation room. Each comparable has a lower level with finished area, central air conditioning, one or two fireplaces, and an attached or a detached garage ranging in size from 462 to 621 square feet of building area. The comparables have improvement assessments ranging from \$94,321 to \$137,260 or from \$34.75 to \$50.91 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 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 no reduction in the subject's assessment is warranted.

The parties submitted six equity comparables for the Board's consideration which includes one common comparable. The Board gave less weight to the appellant's comparables #1 and #2 due to their considerably smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables which includes the common comparable. These four comparables overall are more similar to the subject in location, dwelling size, design, age and features. The comparables have improvement assessments ranging from \$94,321 to \$137,260 or from \$34.75 to \$50.91 per square foot of above grade living area. The subject has an improvement assessment of \$104,146 or \$35.75 per square foot of above grade living area, which falls within the range established by the best comparables in the record. After considering adjustments to the comparables for differences

when compared to the subject, the Board finds the subject's improvement assessment is supported. 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 no reduction in the subject's assessment is 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:

May 17, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

David Guo, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085