



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

APPELLANT: David Miller
DOCKET NO.: 19-06333.001-R-1 through 19-06333.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are David Miller, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-06333.001-R-1	16-25-308-046	1,365	0	\$1,365
19-06333.002-R-1	16-25-308-047	130,780	76,507	\$207,287

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 two parcels improved with a one-story dwelling of stucco and wood siding exterior construction with 2,469 square feet of living area.¹ The dwelling was constructed in 1915 and is approximately 104 years old. The dwelling has a reported effective age of 1924.² Features of the home include a walk out basement finished with a recreation room, central air conditioning, three fireplaces and a 528 square foot garage. The property has a

¹ The parties' described the subject as having one vacant parcel identified as parcel number of 16-25-308-046 and one improved parcel identified as parcel number 16-25-308-047.

² The property record card for parcel number 16-25-308-047 provided by the board of review disclosed the subject dwelling has an effective age of 1924 due to remodeling in 2010, which was unrefuted by the appellant.

combined total site size of approximately 21,902 square feet of land area and is located in Highland Park, Moraine Township, Lake County.³

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 with the same assessment neighborhood code as the subject. The comparables are improved with one-story dwellings of brick, wood siding or stucco exterior construction ranging in size from 1,809 to 2,636 square feet of living area. The dwellings range in age from 67 to 94 years old. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 228 to 714 square feet of building area. The comparables have improvement assessments that range from \$51,439 to \$70,197 or from \$20.41 to \$28.59 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$63,761 or \$25.82 per square foot of living area.

The board of review submitted two separate "Board of Review Notes on Appeal," one for each of the subject's parcel numbers. The subject's two parcels have a combined total assessment of \$208,652. The subject property has an improvement assessment of \$76,507 or \$30.99 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 with the same assessment neighborhood code. The comparables are improved with one-story dwellings of brick, wood siding and stone, or wood siding and brick exterior construction ranging in size from 2,188 to 2,729 square feet of living area. The dwellings were built from 1950 to 1961 with comparables #1, #4 and #5 having reported effective ages of 1971, 1951 and 1982, respectively. The comparables each have a basement finished with a recreation room, one of which is a walk out. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 437 to 729 square feet of building area. The comparables have improvement assessments that range from \$96,086 to \$142,049 or from \$40.28 to \$55.84 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.

³ The Board finds the best description of the subject's combined total land area is found in the subject's property record cards provided by the board of review.

The record contains a total of nine suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #2, #3 and #4 due to their lack of a basement recreation room, a feature of the subject. Furthermore, the appellant's comparable #4 is considerably smaller in size when compared to the subject dwelling. The Board has given reduced weight to board of review comparables #1 and #5 as each has a significantly newer effective age when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 along with board of review comparables #2, #3 and #4. These four comparables are relatively similar to the subject in location, dwelling size, design and some features. However, each comparable is superior to the subject in age suggesting a downward adjustment would be required to make the comparables more equivalent to the subject. The comparables have improvement assessments that range from \$51,439 to \$102,435 or from \$20.41 to \$44.36 per square foot of living area. The subject's improvement assessment of \$76,507 or \$30.99 per square foot of living area falls within the range established by the best comparables in the record. 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: July 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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