



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

APPELLANT: Elliot Israel  
DOCKET NO.: 19-06401.001-R-1  
PARCEL NO.: 16-25-105-014

The parties of record before the Property Tax Appeal Board are Elliot Israel, 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:** \$127,708  
**IMPR.:** \$138,459  
**TOTAL:** \$266,167

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 stucco exterior construction with 3,660 square feet of living area. The dwelling was constructed in 1925 and has a reported effective age of 1937; the dwelling is approximately 94 years old. Features of the home include a full basement with a recreation room, central air conditioning, two fireplaces and a 480 square foot garage. The property has an approximately 18,520 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject. The comparables consist of either 2-story or 2.5-story dwellings of wood siding exterior construction that range in age from 86 to 119 years old. The homes range in size from 3,464 to 4,570 square feet of living

area and feature full basements, central air conditioning, one or two fireplaces and a garage ranging in size from 414 to 576 square feet of building area. The comparables have improvement assessments ranging from \$111,666 to \$148,943 or from \$31.32 to \$32.59 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$117,394 or \$32.07 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 \$266,167. The subject property has an improvement assessment of \$138,459 or \$37.83 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 in the same assessment neighborhood code as the subject. The comparables consist of either 2-story or 2.5-story dwellings of brick or brick and wood siding exterior construction that were built from 1925 to 1936, where comparables #1, #4 and #5 have reported effective ages of 1951, 1949 and 1946, respectively. The homes range in size from 3,433 to 3,599 square feet of living area. Each dwelling has a full basement, four of which have recreation rooms. Each home has central air conditioning, one to three fireplaces and a garage ranging in size from 393 to 814 square feet of building area. The comparables have improvement assessments ranging from \$123,875 to \$201,947 or from \$34.72 to \$56.11 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.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #4 due to their substantially larger dwelling sizes when compared to the subject. The Board has given reduced weight to board of review comparables #1, #2 and #3 due to differences in effective age, design/story height and lack of finished basement area, respectively.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 along with board of review comparables #4 and #5. These four comparables are similar to the subject in location, design, age/effective age, dwelling size and several features with improvement assessments ranging from \$111,666 to \$187,130 or from \$32.21 to \$52.67 per square foot of living area. The subject's improvement assessment of \$138,459 or \$37.83 per

square foot of living area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per square foot basis. Based on this record and after considering appropriate adjustments to the best comparables in the record 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: March 15, 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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COUNTY

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