



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

APPELLANT: Howard Feiler
DOCKET NO.: 19-06403.001-R-1
PARCEL NO.: 16-23-207-020

The parties of record before the Property Tax Appeal Board are Howard Feiler, 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: \$126,764
IMPR.: \$138,352
TOTAL: \$265,116

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 brick exterior construction with 3,230 square feet of living area. The dwelling was constructed in 1920 but has an effective date of construction of 1928 and a chronological age of 99 years old. Features of the home include a full basement with a recreation room, central air conditioning, two fireplaces, and an attached garage with 420 square feet of building area. The property has a site with approximately 18,160 square feet of land area 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 four equity comparables improved with 2-story and 2.5-story dwellings of stucco, brick, stone or wood siding exterior construction ranging in size from 3,032 to 4,353 square feet of living area. The homes range in age from 95 to 107 years old. Each comparable has a full basement with two

having finished area, central air conditioning, one to five fireplaces, and an attached or detached garage ranging in size from 380 to 660 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from 972 to 3,592 feet from the subject property. The comparables have improvement assessments ranging from \$88,799 to \$165,697 or from \$29.29 to \$39.99 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$112,727.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$265,116. The subject property has an improvement assessment of \$138,352 or \$42.83 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 improved with 2-story and 2.5-story dwellings of stone, wood siding, or brick and stucco exterior construction ranging in size from 3,488 to 4,186 square feet of living area. The homes were built from 1915 to 1925. Comparables #1 through #4 have effective dates of construction ranging from 1926 to 1968. Each comparable has a full basement with four having recreation rooms, central air conditioning, one to five fireplaces, and an attached or detached garage ranging in size from 400 to 748 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from 1,952 to 3,591 feet from the subject property. The comparables have improvement assessments ranging from \$138,468 to \$165,697 or from \$37.50 to \$43.88 per square foot of living area. Board of review comparables #4 and #5 are the same properties as appellant's comparables #2 and #4, respectively.

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 record contains seven comparables submitted by the parties to support their respective positions with two properties being common to the parties. The Board gives less weight to appellant's comparables #1, #2 and #4 as well as board of review comparables #4 and #5, two common comparables, due differences from the subject in dwelling size. The Board gives most weight to appellant's comparable #3 and board of review comparables #1, #2 and #3 as these properties are most similar to the subject dwelling in size. These comparables have improvement assessments that range from \$88,799 to \$162,410 or from \$29.29 to \$43.88 per square foot of living area. The subject's improvement assessment of \$138,352 or \$42.83 per square foot of living area falls within the range established by the best comparables 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.

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 on the basis of the evidence in this record.

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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