



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

APPELLANT: Frances Peszek
DOCKET NO.: 19-06439.001-R-1
PARCEL NO.: 16-10-411-019

The parties of record before the Property Tax Appeal Board are Frances Peszek, 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: \$68,287
IMPR.: \$237,247
TOTAL: \$305,534

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 1.75-story dwelling¹ of brick exterior construction with 4,772 square feet of living area. The dwelling was constructed in 1890 and has a reported effective age of 1995. Features of the home include a basement with finished area, central air conditioning, three fireplaces, and a 580 square foot garage. The property has an approximately 15,682 square foot site and is located in Highland Park, Moraine 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 three

¹ The appellant describes the subject as a 1.5-story home in Section III of the Residential Appeal petition but as a 1.75-story home in its grid analysis. The Board finds the best evidence of the subject's design is found in the subject's property record card presented by the board of review, which describes the subject as a 1.75-story dwelling.

equity comparables. The comparables are located from 0.10 to 0.35 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The comparables are improved with two-story or three-story homes of brick exterior construction ranging in size from 5,140 to 5,944 square feet of living area. The dwellings are from 114 to 129 years old. Two of the homes each have a basement, one of which has finished area, and one of the homes has a slab foundation. Each home has central air conditioning and a 750 or an 800 square foot garage. Two of the comparables have one or three fireplaces. The comparables have improvement assessments ranging from \$215,843 to \$244,553 or from \$36.31 to \$47.58 per square foot of living area.

Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$205,514 or \$43.07 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 \$305,534. The subject property has an improvement assessment of \$237,247 or \$49.72 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. The comparables are located from 0.12 to 0.37 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The comparables are improved with 1.75-story or 3-story homes of brick or brick and wood siding exterior construction ranging in size from 4,264 to 5,072 square feet of living area. The dwellings were built from 1885 to 1892 and each has an effective age of 1995. Each home has a basement, four of which each have a recreation room, central air conditioning, and one to four fireplaces. Four of the homes have a garage ranging in size from 598 to 936 square feet of building area. The comparables have improvement assessments ranging from \$235,916 to \$264,598 or from \$50.74 to \$57.76 per square foot of living area. Based upon this evidence, 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 eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparable #1, due to differences from the subject in dwelling size, foundation type, and/or basement finish. The Board gives less weight to the board of review's comparable #2, due to its lack of a garage which the subject features.

The Board finds the best evidence of assessment equity to be the board of review's comparables #3, #4, and #5, which bracket the subject in dwelling size and are similar to the subject in age, location, and most features. These comparables have improvement assessments that range from \$235,916 to \$262,002 or from \$51.42 to \$57.76 per square foot of living area. The subject's improvement assessment of \$237,247 or \$49.72 per square foot of living area falls within the range established by the best comparables in terms of total improvement assessment and below the range on a per square foot basis. 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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