



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

APPELLANT: Keith Youngmann  
DOCKET NO.: 19-06551.001-R-1  
PARCEL NO.: 16-36-102-016

The parties of record before the Property Tax Appeal Board are Keith Youngmann, 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:** \$53,362  
**IMPR.:** \$88,616  
**TOTAL:** \$141,978

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 one-story ranch dwelling of brick exterior construction with 1,986 square feet of living area. The dwelling was constructed in 1968 and is approximately 51 years old. Features of the home include a full basement with finished area, central air conditioning, one fireplace and an attached garage with 264 square feet of building area. The property has a site with approximately 5,200 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 suggested equity comparables located within 0.33 of a mile from the subject and within the same assessment neighborhood code as the subject. The comparables are improved with one-story ranch dwellings of brick exterior construction that range in size from 1,516 to 1,536 square feet of living area. The dwellings range from 59 to 70 years old. Each comparable has one or two fireplaces and an attached garage ranging in size from 200 to 400 square feet of building area. Three comparables each have central air conditioning. The comparables have improvement assessments that range from \$57,361 to \$59,837 or from \$37.54 to \$39.47 per square foot of living area. Based on this evidence, the

appellant requested the subject's improvement assessment be reduced to \$57,579 or \$28.99 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 \$141,978. The subject property has an improvement assessment of \$88,616 or \$44.62 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables located within 0.59 of a mile from the subject and within the same assessment neighborhood as the subject property. The comparables are improved with one-story dwellings of brick exterior construction that range in size from 1,474 to 1,623 square feet of living area. The dwellings were built from 1953 to 1981 with the two oldest comparables having an effective age of 1975 and 1971, respectively. Three comparable each have a full basement with two having finished area and one comparable has a concrete slab foundation. Three comparables each have central air conditioning. Three comparables each have one fireplace. And each comparable has an attached garage ranging in size from 357 to 550 square feet of building area. The comparables have improvement assessments ranging from \$60,584 to \$82,479 or from \$39.47 to \$50.88 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 Board finds the parties submitted a total of eight comparable properties for the Board's consideration, none of which are truly similar to the subject. The appellant's comparables differ from the subject in age, dwelling size, and some features when compared to the subject. Similarly, the board of review comparables differ from the subject in that they have smaller dwelling sizes, larger garage sizes or lack of basement foundation when compared to the subject. Nevertheless, these eight comparables have improvement assessments ranging from \$57,361 to \$82,479 or from \$37.54 to \$50.88 per square foot of living area. The subject's improvement assessment of \$88,616 or \$44.62 per square foot of living area, which is higher in terms of overall total assessment, but within the comparables on a square foot basis which appears to be logical given its larger dwelling size. Based on this record and after considering adjustments to the comparables for differences from 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 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

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: February 21, 2023



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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