



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

APPELLANT: Mark Bradford  
DOCKET NO.: 19-06582.001-R-1  
PARCEL NO.: 16-22-408-038

The parties of record before the Property Tax Appeal Board are Mark Bradford, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. 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:** \$61,254  
**IMPR.:** \$106,813  
**TOTAL:** \$168,067

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 construction with 2,496 square feet of living area. The dwelling was constructed in 1963. Features of the home include a full basement with 892 square feet of finished area, central air conditioning, a fireplace and a garage containing 600 square feet of building area. The property has an approximately 11,160 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 seven equity comparables located in the same neighborhood code as the subject property. The comparables consist of two-story dwellings of brick, stucco, wood siding, vinyl siding, or brick and wood siding exterior construction that were built between 1924 and 1964; but for comparable #5 built in 1964, the remaining comparables have effective ages ranging from 1949 to 1969. The homes

range in size from 2,164 to 2,673 square feet of living area. Each dwelling has central air conditioning, and an attached or detached garage ranging in size from 240 to 759 square feet of building area. Five of the seven comparables have a full basement, three of which have between 391 and 851 square feet of finished area; two comparables have crawl-space and concrete slab foundations, respectively. Five of the seven comparables each have one fireplace. The comparables have improvement assessments ranging from \$81,370 to \$95,092 or from \$33.95 to \$40.17 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$92,687 or \$37.13 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 \$168,067. The subject property has an improvement assessment of \$106,813 or \$42.79 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on six equity comparables that are located in the same assessment neighborhood code as the subject property. The comparables consist of two-story dwellings of wood siding or brick exterior construction that were built between 1947 and 1989; but for comparables #4 and #5, each of the remaining dwellings have an effective age of 1977 to 1983. The homes range in size from 2,428 to 2,670 square feet of living area. Five comparables have full basements, with two having 372 and 1,068 square feet of finished area respectively. Comparable #1 has a crawl-space foundation. All have central air conditioning, and six comparables each have a garage ranging in size from 440 to 567 square feet of building area. The comparables have improvement assessments ranging from \$101,109 to \$124,653 or from \$41.12 to \$46.69 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal to the board of review's submission, the appellant stated that comparables #1, #2, #3, and #5 feature wood frame construction as compared to the subject's brick exterior. However, the Board recognizes appellant's rebuttal did not mention board of review comparable #6, which also features wood frame construction.

### **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 13 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #2, #6, and #7 and board of review comparables #1 and #5 due to their dissimilar age and/or lack of basement when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #3, #4, and #5 and board of review comparables #2, #3, #4, and #6. The Board finds these comparables are

more similar to the subject in location, dwelling size, design, age, and features. These comparables had improvement assessments that ranged from \$82,357 to \$124,653 or from \$38.05 to \$46.69 per square foot of living area. The subject's improvement assessment of \$106,813 or \$42.79 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences, 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:

May 17, 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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