



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

APPELLANT: David & Gail Halperin  
DOCKET NO.: 19-07528.001-R-1  
PARCEL NO.: 15-16-207-007

The parties of record before the Property Tax Appeal Board are David & Gail Halperin, the appellants, 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:** \$42,287  
**IMPR.:** \$174,382  
**TOTAL:** \$216,669

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 wood siding and brick exterior construction with 3,172 square feet of living area.<sup>1</sup> The dwelling was constructed in 1998 and is approximately 21 years old. Features of the home include a walk-out basement that is unfinished, central air conditioning, a fireplace and a 1,028 square foot garage. The property has a 13,504 square foot site and is located in Vernon Hills, Vernon Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables with the same assessment neighborhood code as the subject and located within .08 of a mile from the subject property. The comparables are improved with two-story dwellings of

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<sup>1</sup> The subject's property record card provided by the board of review described the subject dwelling with 70% frame and 30% brick on the first floor and 100% frame on the second floor, which was unrefuted by the appellant.

Dryvit or wood siding exterior construction ranging in size from 3,154 to 3,466 square feet of living area. The dwellings range in age from 21 to 23 years old. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 504 to 1,003 square feet of building area. The comparables have improvement assessments that range from \$161,500 to \$178,341 or from \$50.95 to \$51.45 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$162,485 or \$51.22 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 \$216,699. The subject property has an improvement assessment of \$174,382 or \$54.98 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 with the same assessment neighborhood code as the subject and located within .07 of a mile from the subject property. The board of review's comparables #3 and #5 are duplicates of the appellants' comparables #4 and #3, respectively. The comparables are improved with two-story dwellings of Dryvit, brick, wood siding and brick, or Dryvit and brick exterior construction ranging in size from 3,116 to 3,646 square feet of living area. The dwellings were built in 1996 or 1997. The comparables each have a basement, two of which are finished with recreation rooms. Each comparable has central air conditioning, from one to four fireplaces and a garage ranging in size from 536 to 1,003 square feet of building area. The comparables have improvement assessments that range from \$169,123 to \$203,385 or from \$51.28 to \$55.78 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 taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of seven suggested equity comparables for the Board's consideration, as two comparables are common to both parties. The Board has given less weight to the appellants' comparable #2 and board of review comparables #1 and #2 due to their finished basements, when compared to the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables, which includes the two common properties. The Board finds these comparables are relatively similar to the subject in location, dwelling size, design, age and some features. However, the Board finds none of the comparables have a walk-out basement like the subject and three of the four comparables have considerably smaller garage sizes when compared to the subject. The comparables have improvement assessments that range from \$162,719 to \$178,341 or from \$50.95 to \$54.24 per square foot of living area. The subject's improvement assessment of

\$174,382 or \$54.98 per square foot of living area falls within the range established by the best comparables in the record in terms of overall improvement assessment but above the range on a square foot basis, which appears to be justified given its larger garage size and walk-out basement. Therefore, based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellants 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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