



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

APPELLANT: Charles Dickson
DOCKET NO.: 19-07650.001-R-1
PARCEL NO.: 16-27-120-005

The parties of record before the Property Tax Appeal Board are Charles Dickson, 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: \$44,504
IMPR.: \$101,645
TOTAL: \$146,149

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 tri-level dwelling of brick exterior construction with 2,606 square feet of above grade living area. The dwelling was constructed in 1953 and is approximately 66 years old. The home has an effective age of 1976.¹ Features of the home include a lower level with 416 square feet of finished area, central air conditioning, a fireplace, and a 504 square foot garage. The property has an approximately 7,300 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 equity comparables. The comparables are located from 0.07 to 0.67 of a mile from the subject

¹ Additional details regarding the subject property not reported by the appellant are found in the subject's property record card presented by the board of review.

property and within the same assessment neighborhood code as the subject property. The comparables are improved with tri-level homes of brick or wood siding exterior construction ranging in size from 1,712 to 3,070 square feet of above grade living area. The dwellings are 51 or 67 years old. Each home has a lower level with 532 to 740 square feet of finished area. Two homes have central air conditioning, one home has a fireplace, and one home has a 506 square foot garage. The comparables have improvement assessments ranging from \$62,311 to \$113,559 or from \$36.40 to \$37.00 per square foot of above grade living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$95,466 or \$36.63 per square foot of above grade living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of 146,149. The subject property has an improvement assessment of \$101,645 or \$39.00 per square foot of above grade 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 0.10 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 tri-level homes of brick, brick and vinyl siding, or brick and wood siding exterior construction ranging in size from 2,308 to 2,612 square feet of above grade living area. The dwellings were built from 1953 to 1965 and four comparables have effective ages ranging from 1967 to 1982. Three homes each have a basement, one of which has 500 square feet of finished area and one of which has a 316 square foot recreation room. Each home has a lower level with 500 to 1,080 square feet of finished area, central air conditioning, and a garage ranging in size from 252 to 861 square feet of building area. Four homes have one or two fireplaces. The comparables have improvement assessments ranging from \$106,830 to \$123,126 or from \$42.96 to \$49.63 per square foot of above grade living area. Based on this evidence the board of review requested confirmation of the subject's improvement 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 on this record.

The record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables, due to significant differences from the subject in dwelling size. Moreover, the appellant's comparables #1 and #2 each lack a garage which is a feature of the subject. The Board gives less weight to the board of review's comparables #1, #2, and #3, which each have a basement that is not a feature of the subject.

The Board finds the best evidence of assessment equity to be the board of review's comparables #4 and #5, which are similar to the subject in dwelling size, age, location, and most features.

These comparables have improvement assessments of \$112,222 and \$111,904 or \$42.96 and \$43.11 per square foot of above grade living area, respectively. The subject's improvement assessment of \$101,645 or \$39.00 per square foot of above grade living area falls below the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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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