



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

APPELLANT: Richard Tucker
DOCKET NO.: 19-08721.001-R-1
PARCEL NO.: 16-24-305-007

The parties of record before the Property Tax Appeal Board are Richard Tucker, 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: \$400,347
IMPR.: \$700,000
TOTAL: \$1,100,347

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 stone exterior construction with 7,647 square feet of living area. The dwelling was constructed in 2008 and is approximately 11 years old. Features of the home include a basement with finished area, central air conditioning, four fireplaces and a garage with 816 square feet of building area. The property has a site with approximately 45,990¹ 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 2.09 miles from the subject and within the same assessment neighborhood code as the subject. The comparables are improved with either two-story or three-story dwellings of stone or wood siding exterior construction that range in size from 6,680 to 9,871 square feet of living area. The dwellings range in age from 4 to 17 years old. Each comparable has a full basement with three having finished areas and two having walk-out designs. Each comparable

¹ The parties differ as to the site size. The Board finds the best description of the site size was found in the property record card provided by the board of review.

has central air conditioning, two or five fireplaces and a garage ranging in size from 708 to 1,097 square feet of building area. The comparables have improvement assessments that range from \$598,304 to \$863,255 or from \$82.40 to \$89.57 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$666,780 or \$87.19 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 \$1,100,347. The subject property has an improvement assessment of \$700,000 or \$91.54 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted the subject's property record card and a grid analysis of five suggested equity comparables located within 2.10 miles from the subject and within the same assessment neighborhood as the subject property. The board of review comparables #3 and #4 are the same properties as the appellant's comparables #3 and #4, respectively. The comparables are improved with two-story dwellings of brick and stucco, stone, or wood siding and stone exterior construction that range in size from 6,381 to 8,688 square feet of living area. The dwellings were built from 2006 to 2012. Each comparable has a basement with finished areas with one having a walk-out design. Each comparable has central air conditioning, two to five fireplaces and a garage ranging in size from 626 to 1,456 square feet of building area. Four comparables have an inground swimming pool. The comparables have improvement assessments ranging from \$250,241 to \$657,166 or from \$28.80 to \$91.76 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 parties submitted seven suggested comparables for the Board's consideration including two common comparables. The Board gave less weight to the appellant's comparables #1, #2 and #4/board of review comparable #4 along with the board of review comparables #1 and #2 for their differences in size when compared to the subject. The Board gave less weight to the appellant comparable#3/board of review comparable #3 along with the board of review comparables #5 for their inground swimming pool which the subject lacks. Although none of the comparables submitted were sufficiently similar to the subject, the Board finds that all of the comparables had improvement assessments that ranged from \$250,241 to \$863,255 or from \$28.80 to \$91.76 per square foot of living area. The subject's improvement assessment of \$700,000 or \$91.54 per square foot of living area falls within the range established by the comparables in this record. Based on this record, 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: September 20, 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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