



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

APPELLANT: Howard Tessler  
DOCKET NO.: 19-08753.001-R-1  
PARCEL NO.: 12-21-402-048

The parties of record before the Property Tax Appeal Board are Howard Tessler, 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:** \$195,811  
**IMPR.:** \$182,827  
**TOTAL:** \$378,638

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 2-story dwelling of brick exterior construction with 3,180 square feet of living area. The dwelling was constructed in 1968 and is 51 years old. Features of the home include an unfinished basement, central air conditioning, three fireplaces, 209 square foot greenhouse, and a 989 square foot garage. The property has an approximately 41,551 square foot site and is located in Lake Bluff, Shields 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 equity comparables with the same assessment neighborhood code as the subject. The comparables are described as 2-story dwellings of wood siding exterior construction ranging in size from 2,642 to 3,361 square feet of living area. The dwellings are 45 to 55 years old. Each comparable has a basement with one having finished area, central air conditioning, one or two fireplaces, and a

garage ranging in size from 525 to 624 square feet of building area. The comparables have improvement assessments ranging from \$114,558 to \$130,714 or from \$38.89 to \$45.40 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$378,638. The subject property has an improvement assessment of \$182,827 or \$57.49 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. The comparables are described as 1.5-story or 2-story dwellings of brick, wood siding, or asphalt/wood shingle exterior construction ranging in size from 2,976 to 3,648 square feet of living area. The dwellings were constructed from 1956 to 1969 with comparables #2 and #4 have effective ages of 1978 and 1972, respectively. The comparables have basements with two having a recreation room. Each comparable central air conditioning, two or three fireplaces and a garage ranging in size from 440 to 644 square feet of building area. Comparable #4 has a frame utility shed and a bath house. The comparables have improvement assessments ranging from \$120,793 to \$253,501 or from \$33.11 to \$70.32 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 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 no reduction in the subject's assessment is warranted.

The parties submitted nine equity comparables for the Board's consideration. The Board gives less weight to appellant's comparable #4 along with board of review comparables #2, #3 and #5 which have finished basement area and/or dissimilar dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be parties' remaining comparables which have unfinished basements and are more similar to the subject in location, age and dwelling size. However, each comparable has a smaller garage, smaller basement and one or two less fireplaces, all of which suggest upward adjustments to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$114,558 to \$174,402 or from \$38.89 to \$57.62 per square foot of living area. The subject has an improvement assessment of \$182,827 or \$57.49 per square foot of living area, which is within the range established by the best comparables in the record on a square foot basis but above on an overall basis. The higher overall improvement assessment is justified when considering the subject's superior features. Based on this evidence and after considering adjustments to the best

comparables for differences when compared to 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 subject's assessment is not justified.

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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: June 21, 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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