



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

APPELLANT: Barry Gimbel
DOCKET NO.: 19-08772.001-R-1
PARCEL NO.: 16-25-105-044

The parties of record before the Property Tax Appeal Board are Barry Gimbel, 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: \$118,441
IMPR.: \$127,790
TOTAL: \$246,231

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 stucco exterior construction with 3,516 square feet of living area. The dwelling was constructed in 1927 and has an effective built year of 1940. Features of the home include a full basement with a 1,118 square foot recreation room.¹ The subject dwelling also features central air conditioning, a fireplace and a 480 square foot detached garage. The property has a 16,583 square foot site 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 a grid analysis containing

¹ The appellant reported that the subject's basement was unfinished. However, the Board finds the best descriptive evidence of the subject property is the property record card submitted by the board of review which was not challenged by the appellant.

information on three equity comparables located within .86 of a mile from the subject and in the same neighborhood code as the subject property. The comparables consist of 2-story dwellings of wood-siding or brick exterior construction that range in size from 3,464 to 3,904 square feet of living area. The homes range in age from 84 to 148 years old. Three comparables feature full unfinished basements and one dwelling was built on a concrete slab foundation. The comparables each have central air conditioning, one or two fireplaces, and an attached or a detached garage ranging in size from 414 to 1,152 square feet of building area. The comparables have improvement assessments that range from \$21,757 to \$123,585 or from \$6.04 to \$32.24 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$89,745 or \$25.52 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 \$246,231. The subject property has an improvement assessment of \$127,790 or \$36.35 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted an equity grid analysis containing information on five comparables located within .74 of a mile from the subject and within the same neighborhood code as the subject property. The comparables consist of 2-story dwellings with wood siding, or brick exteriors that range in size from 3,061 to 4,087 square feet of living area. The homes were built from 1906 to 1951 and have effective ages ranging from 1943 to 1982. Four comparables feature full basements, three that are partially finished, and one comparable has a crawl space foundation; four comparables each have central air conditioning; each comparable has two or three fireplaces; and each comparable also has an attached or a detached garage ranging in size from 393 to 814 square feet of building area. The comparables have improvement assessments that range from \$187,130 to \$215,190 or from \$50.31 to \$69.62 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 nine equity comparables for the Board's consideration with varying degrees of similarity to the subject property. The Board gives less weight to appellant's comparable #1 and board of review comparable #3 based on their concrete slab and crawl space foundations, respectively, dissimilar from the subject's finished full basement. The Board gives little weight to appellant's comparable #4 as this comparable appears to be an outlier based on its significantly lower improvement assessment when compared to the other comparables in the record.

The Board finds the remaining comparables to be similar to the subject in location, dwelling size, age, foundation, and most features. These best comparables in the record have improvement assessments ranging from \$111,666 to \$215,190 or from \$32.21 to \$69.62 per square foot of living area. The subject's improvement assessment of \$127,790 or \$36.35 per square foot of living area falls on the lower end of the range established by the best comparables in this record both on an overall improvement assessment basis and on a per square foot of living area basis.

After considering adjustments to the best comparables in this record for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement 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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