



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

APPELLANT: Steven and Lynn Muslin
DOCKET NO.: 19-08783.001-R-1
PARCEL NO.: 16-36-211-003

The parties of record before the Property Tax Appeal Board are Steven and Lynn Muslin, 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: \$157,609
IMPR.: \$96,594
TOTAL: \$254,203

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 exterior construction with 2,845 square feet of living area. The dwelling was constructed in 1925 and is approximately 94 years old. The dwelling has a reported effective age of 1932.¹ Features of the home include a partial unfinished basement, central air conditioning, three fireplaces and a 299 square foot garage. The property has a 27,430 square foot site and is located in Highland Park, Moraine 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 .48

¹ The board of review provided a copy of the subject's property record card indicating the subject dwelling has an effective age of 1932 due to remodeling in 1996, which was unrefuted by the appellants.

of a mile from the subject property. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 2,574 to 3,082 square feet of living area. The dwellings range in age from 68 to 117 years old. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 582 square feet of building area. The appellant reported that each comparable has a basement with two having finished area. The comparables have improvement assessments that range from \$73,394 to \$90,613 or from \$27.34 to \$29.40 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$80,300 or \$28.22 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 \$254,203. The subject property has an improvement assessment of \$96,594 or \$33.95 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables with the same assessment neighborhood code as the subject and located within .66 of a mile from the subject property. The comparables are improved with two-story dwellings of wood siding or brick and stucco exterior construction ranging in size from 2,779 to 2,914 square feet of living area. The dwellings were built from 1908 to 1938 with comparables #1, #2 and #4 having reported effective ages of either 1933 or 1936. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 228 to 576 square feet of building area. The board of review reported that each comparable has a basement with finished area. The comparables have improvement assessments that range from \$102,887 to \$110,854 or from \$36.51 to \$39.82 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 eight suggested equity comparables for the Board's consideration. The Board has given less weight to the appellants' comparable #1 and board of review comparables #2 and #3, as each has a finished basement, unlike the subject. The Board has also given less weight to the appellants' comparable #4 due to its newer dwelling age when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables, which are relatively similar to the subject in location, dwelling size, design, age and some features. The comparables have improvement assessments that range from \$73,394 to \$104,997 or from \$27.72 to \$37.02 per square foot of living area. The subject's improvement assessment of \$96,594 or \$33.95 per square foot of living area falls within the range established by the best

comparables in the record. 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: 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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