



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

APPELLANT: David Multack
DOCKET NO.: 19-08810.001-R-1
PARCEL NO.: 16-26-302-011

The parties of record before the Property Tax Appeal Board are David Multack, 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: \$91,259
IMPR.: \$172,924
TOTAL: \$264,183

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 one-story dwelling of brick exterior construction with 3,805 square feet of living area. The dwelling was constructed in 1967 and is approximately 52 years old. The dwelling has a reported effective age of 1970.¹ Features of the home include an unfinished basement, central air conditioning, a fireplace and a 624 square foot garage. The property has a 24,910 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 information on four equity

¹ The board of review provided a copy of the subject's property record card indicating the subject dwelling has an effective age of 1970 due to remodeling in 2000 and a construction grade of "Very Good," which was unrefuted by the appellant.

comparables with the same assessment neighborhood code as the subject and located within .52 of a mile from the subject property. The comparables are improved with one-story dwellings of brick or stone exterior construction ranging in size from 2,612 to 3,095 square feet of living area. The dwellings range in age from 60 to 65 years old. The appellant reported that each comparable has a basement, one of which has finished area. Each comparable has central air conditioning and one or two fireplaces. Two comparables each have a garage with either 483 or 528 square feet of building area. The comparables have improvement assessments that range from \$95,283 to \$104,521 or from \$32.13 to \$36.48 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$130,416 or \$34.27 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 \$264,183. The subject property has an improvement assessment of \$172,924 or \$45.45 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 .45 of a mile from the subject property. The comparables are improved with one-story dwellings of wood siding or brick exterior construction ranging in size from 3,682 to 4,059 square feet of living area. The dwellings were built from 1960 to 1981 with comparables #1, #3 and #4 having reported effective ages of 1973, 1969 and 1980, respectively. The board of review reported that each dwelling has a construction grade of "Very Good." Each comparable has a basement finished with a recreation room, central air conditioning, one or two fireplaces and a garage ranging in size from 528 to 744 square feet of building area. Comparable #1 has an inground swimming pool. The comparables have improvement assessments that range from \$144,888 to \$214,749 or from \$39.35 to \$54.89 per square foot of living area.

In response to the appellant's evidence, the board of review asserted that the subject is superior to the appellant's comparables due to its "Very Good" grade versus "Good" grade and basement size. Additionally, two of the appellant's comparables have no garage. In support of this claim, the board of review provided a grid analysis reiterating the appellant's comparables and describing each dwelling as having a quality construction grade of "Good" and noting the appellant's comparable #3 has an inground swimming pool, which was unrefuted by the appellant.

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 record contains a total of eight suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables, as well as board of review comparables #1 and #2 due to differences from the subject in dwelling size, age and/or they have an inground swimming pool, not a feature of the subject. Furthermore, two of the appellant's comparables lack a garage, unlike the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #3 and #4, which are overall more similar to the subject in location, dwelling size, design, age and some features. However, the Board finds both comparables have larger dwelling sizes and larger basements finished with recreation rooms in contrast to the subject dwelling with its unfinished basement, suggesting downward adjustments would be necessary to make the comparables more equivalent to the subject. These two comparables have improvement assessments of \$205,301 and \$214,749 or \$50.58 and \$54.89 per square foot of living area. The subject's improvement assessment of \$172,924 or \$45.45 per square foot of living area falls below the two best comparables in the record, which appears to logical given the subject's smaller dwelling size and smaller basement size with no recreation room. Based on this record and after considering adjustments to the 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.

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

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