



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

APPELLANT: Esther Nusinow
DOCKET NO.: 19-08812.001-R-1
PARCEL NO.: 16-26-401-028

The parties of record before the Property Tax Appeal Board are Esther Nusinow, 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 ***a reduction*** 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: \$106,040
IMPR.: \$154,150
TOTAL: \$260,190

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 and stucco exterior construction with 3,114 square feet of living area. The dwelling was built in 2000 and is approximately 19 years old. Features of the home include a full basement with a 2,491 square foot recreation room, central air conditioning, one fireplace and an attached garage with 484 square feet of building area. The property has a 3,920 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 comparables improved with one-story dwellings with brick exteriors ranging in size from 2,734 to 2,938 square feet of living area. The homes are 20 or 22 years old. Each comparable has a full basement with three having finished area ranging in size from 1,101 to 2,350 square feet,

central air conditioning, one fireplace, and an attached garage ranging in size from 462 to 506 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located along the same street and block as well as within 320 feet of the subject property. The comparables have improvement assessments that range from \$125,192 to \$138,209 or from \$43.74 to \$48.11 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$143,399.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$265,084. The subject property has an improvement assessment of \$159,044 or \$51.07 per square foot of living area.

The board of review submitted a written statement explaining the subject property is one of five parcels that comprise a small neighborhood of planned unit development-style ranches. The board of review submitted the same five comparables as provided by the appellant and contends the subject property is superior to all the homes in above ground living area that has a larger basement with significantly more recreation room finish.

The board of review also submitted information on four two-story dwellings in the same neighborhood with similar above ground living area and inferior basement size to support the subject's higher assessment. This set of comparables are of brick, dryvit or brick and stucco exterior construct that range in size from 3,239 to 3,579 square feet of living area. The homes were built from 1996 to 2000. Three comparables have a full basement with recreation rooms ranging in size from 1,911 to 2,319 square feet. Each property has central air conditioning, one fireplace, and an attached garage ranging in size from 440 to 583 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located along the same street and block as well as within 255 feet of the subject property. These properties have improvement assessments ranging from \$133,881 to \$162,686 or from \$39.12 to \$45.46 per square foot of living area.

The board of review requested no change be made to the 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 met this burden of proof and a reduction in the subject's assessment is warranted.

Both parties submitted the same set of comparables improved with one-story dwellings. These comparables area similar to the subject in age, location, and most features. The subject dwelling is slightly larger than these comparables with a larger basement and has more basement finished area than the common properties. These comparables have improvement assessments that range from \$125,192 to \$138,209 or from \$43.74 to \$48.11 per square foot of living area. The subject

has an improvement assessment of \$159,044 or \$51.07 per square foot of living area, which is above the range established by these comparables. Additionally, the subject's improvement assessment reflects a market value approximately \$62,500 above the range established by these comparables when applying the statutory level of assessment, which seems excessive even given the fact the subject dwelling is slightly larger with a larger basement with more finished area.

Additionally, the board of review provided assessment information on four additional comparables improved with two-story dwellings. The Board recognizes these comparables differ from the subject dwelling in style but are similar to the subject in location, age and most features. The different style of these homes in relation to the subject dwelling detracts from the weight that can be given these comparables. Nevertheless, these comparables have improvement assessments that range from \$133,881 to \$162,686 or from \$39.12 to \$45.46 per square foot of living area. The subject's improvement assessment of \$159,044 or \$51.07 per square foot of living area falls above the range established by these comparables on a per square foot basis, which is justified in part due to the home's one-story design in contrast to the two-story design of these properties. On an overall basis, the subject's improvement assessment is greater than all but one of these comparables. The Board finds this information tends to support the contention the subject's improvement assessment is excessive.

In conclusion, based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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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