



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

APPELLANT: Gilbert Feldman
DOCKET NO.: 19-09183.001-R-1
PARCEL NO.: 16-26-104-093

The parties of record before the Property Tax Appeal Board are Gilbert Feldman, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$83,062
IMPR.: \$107,156
TOTAL: \$190,218

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2018 final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 and frame exterior construction with 3,060 square feet of living area. The dwelling was constructed in 1951 and has a reported effective age of 1963.¹ Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 462 square foot garage. The property has an approximately 12,632 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables. The comparables are located from 0.08 to 0.27 of a mile from the subject and within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of brick or dryvit exterior construction ranging in size from 2,763 to 3,308

¹ Additional details regarding the subject property not reported by the appellant are found in the subject's property record card presented by the board of review.

square feet of living area. The dwellings were built from 1949 to 1954. Each home has a basement, central air conditioning, and a garage ranging in size from 399 to 528 square feet of building area. Five homes each have one or two fireplaces. The comparables have improvement assessments ranging from \$71,700 to \$105,489 or from \$25.95 to \$32.65 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$91,519 or \$29.91 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 \$190,218. The subject property has an improvement assessment of \$107,156 or \$35.02 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. The comparables are located from 0.28 to 0.77 of a mile from the subject and within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of brick and wood siding, stone and wood siding, or stucco exterior construction ranging in size from 3,110 to 3,341 square feet of living area. The dwellings were built from 1940 to 1965, with comparables #3 and #4 having effective ages of 1966 and 1964, respectively. Each home has a basement with finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 420 to 594 square feet of building area. The comparables have improvement assessments ranging from \$111,633 to \$124,731 or from \$34.55 to \$38.88 per square foot of living area. Based on this evidence the board of review requested the subject's improvement assessment be sustained.

In written rebuttal, the appellant contended that the appellant's comparables were similar to the subject in location, dwelling size, age, and design whereas the board of review's comparables differ by more than 10 years in age from the subject and the board of review's comparables #1, #2, and #4 each have two additional full bathrooms.

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 a reduction in the subject's assessment is not warranted.

The record contains a total of eleven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables, which lack finished basement area that is a feature of the subject.

The Board finds the best evidence of assessment equity to be the board of review's comparables, which are similar to the subject in dwelling size, effective age, location, and some features, although these comparables are all larger homes than the subject. These comparables have improvement assessments that range from \$111,633 to \$124,731 or from \$34.55 to \$38.88 per

square foot of living area. The subject's improvement assessment of \$107,156 or \$35.02 per square foot of living area falls below the range established by the best comparables in terms of total improvement assessment and within the range on a per square foot basis. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, such as dwelling size, 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:

October 18, 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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