



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

APPELLANT: Bobbie Gordon  
DOCKET NO.: 20-01035.001-R-1  
PARCEL NO.: 16-28-403-008

The parties of record before the Property Tax Appeal Board are Bobbie Gordon, 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:** \$73,367  
**IMPR.:** \$61,786  
**TOTAL:** \$135,153

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 2020 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 wood siding exterior construction with 2,368 square feet of living area. The dwelling was constructed in 1955 and is approximately 65 years old. Features of the home include a basement finished with a recreation room, central air conditioning, a fireplace and a 600 square foot garage. The property has an approximately 14,800 square foot site and is located in Highland Park, West Deerfield 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 three equity comparables with the same assessment neighborhood code as the subject and located within .18 of a mile from the subject property. The comparables are improved with 1-story or 1.8-story dwellings of brick exterior construction ranging in size from 1,961 to 2,397 square feet of living area. The dwellings range in age from 63 to 93 years old. Each comparable has an unfinished

basement, central air conditioning and a fireplace. Two comparables each have a garage with either 420 or 638 square feet of building area. The comparables have improvement assessments that range from \$34,279 to \$56,973 or from \$17.48 to \$25.33 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$52,569 or \$22.20 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 \$135,153. The subject property has an improvement assessment of \$61,786 or \$26.09 per square foot of living area. The notes on appeal also disclosed that the board of review reduced the subject's improvement assessment from \$74,719 or \$31.55 per square foot of living area for the 2020 tax year.

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 .11 of a mile from the subject property. The comparables are improved with one-story dwellings of wood siding, brick or brick and wood siding exterior construction ranging in size from 1,673 to 2,248 square feet of living area. The dwellings were built in 1954 or 1955 with comparables #3 and #4 having reported effective ages of 1960 and 1962, respectively. The board of review reported that two comparables have unfinished basements and two comparables have lower levels, one of which has finished area. Each comparable has central air conditioning, and three comparables each have a fireplace and a garage ranging in size from 400 to 616 square feet of building area. The comparables have improvement assessments that range from \$56,643 to \$74,861 or from \$28.69 to \$41.60 per square foot of living area.

In response to the appellant's evidence, the board of review indicated on a duplicate copy of the appellant's grid analysis that the appellant's comparables #2 and #3 are older in age when compared to the subject dwelling and that none of the appellant's comparables have basement finish like the subject.

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 seven suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #2 and #3 due to their older dwelling ages and differing style when compared to the subject. The Board has given reduced weight to board of review comparables #1, #3 and #4 due to their smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and board of review comparable #2, which are overall more similar to the subject in location, dwelling size, design, age and some features. These two comparables have improvement assessments of \$34,279 and \$64,488 or \$17.48 and \$28.69 per square foot of living area. The subject's improvement assessment of \$61,786 or \$26.09 per square foot of living area falls between the two best comparables in the record. 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. Based on this record, the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the 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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