



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

APPELLANT: Michael Friduss  
DOCKET NO.: 20-01045.001-R-1  
PARCEL NO.: 16-16-311-004

The parties of record before the Property Tax Appeal Board are Michael Friduss, 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:** \$142,720  
**IMPR.:** \$219,631  
**TOTAL:** \$362,351

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 4,465 square feet of living area. The dwelling was built in 1991 and is approximately 29 years old. Features of the home include a partial basement with finished area, central air conditioning, one fireplace, and a 1,239 square foot attached garage. The property also has an 800 square foot inground swimming pool.<sup>1</sup> The property has an approximate 80,150 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 four equity comparables located within a different assessment neighborhood code than the subject property.

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<sup>1</sup> The board of review disclosed that the subject property has an inground swimming pool, which was not reported by the appellant.

The comparables are improved with one-story or two-story dwellings of brick exterior construction ranging in size from 4,488 to 4,860 square feet of living area. The dwellings are either 27 or 29 years old. The appellant reported that each comparable has a full or partial basement, one of which has finished area. Each comparable has central air conditioning, one fireplace and an attached garage that ranges in size from 789 to 960 square feet of building area. The comparables have improvement assessments that range from \$175,777 to \$186,195 or from \$36.17 to \$40.40 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$172,683 or \$38.68 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 \$362,351. The subject property has an improvement assessment of \$219,631 or \$49.19 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on two equity comparables located within the same assessment neighborhood code as the subject property and within 471 feet of the subject. The comparables are improved with one-story dwelling or two-story dwellings of wood siding exterior construction with 5,028 or 5,161 square feet of living area. The dwellings were built in either 1993 or 1998. Each comparable has a crawl space or concrete slab foundation, central air conditioning, one or two fireplaces and an attached garage with either 753 or 1,174 square feet of building area. One comparable has an open porch. The comparables have improvement assessments of \$239,190 and \$239,584 or \$46.35 and \$47.65 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 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 six suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2 and #3 as well as board of review comparable #2 due to their dissimilar two-story designs when compared to the subject's one-story design.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4 and board of review comparable #1 which are relatively similar to the subject in design, age, dwelling size and some features; despite the appellant's comparable #4 being located in a different assessment neighborhood code than the subject. The Board finds that each comparable lacks an inground swimming pool and one comparable lacks a basement with finished area which are features of the subject suggesting upward adjustments are necessary for these differences to make them more equivalent to the subject. Nevertheless, these comparables have

improvement assessments of \$181,326 and \$239,584 or \$40.40 and \$47.65 per square foot of living area. The subject's improvement assessment of \$219,631 or \$49.19 per square foot of living area is bracketed by the assessments of the two best comparables in the record. Based on this record and after considering adjustments to the two best 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:

August 23, 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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