



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

APPELLANT: James Florsheim  
DOCKET NO.: 20-01050.001-R-1  
PARCEL NO.: 16-21-304-006

The parties of record before the Property Tax Appeal Board are James Florsheim, 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:** \$113,454  
**IMPR.:** \$200,734  
**TOTAL:** \$314,188

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 1-story dwelling of brick exterior construction with 3,781 square feet of living area. The dwelling was built in 1964 with an effective year built of 1967 and a chronological age of approximately 56 years. Features of the home include a part basement part concrete slab foundation with 251 square feet of finished area<sup>1</sup>, one fireplace, and a 462 square foot attached garage. The property also has a 525 square foot inground swimming pool and a 126 square foot greenhouse.<sup>2</sup> The property has an approximate 41,380 square foot site and is located in Highland Park, West Deerfield Township, Lake County.

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<sup>1</sup> The parties differ regarding the subject's foundation type. The Board finds the best evidence of foundation type is found in the subject's property record card presented by the board of review, which contains a schematic drawing showing a part basement part concrete slab foundation.

<sup>2</sup> The property record card submitted by board of review that disclosed the subject property has an inground swimming pool and a greenhouse which were not reported by the appellant.

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 located within the same assessment neighborhood code as the subject property and within .30 of a mile from the subject. The appellant reports the comparables are improved with 1-story or 1.5-story dwellings of brick or wood siding exterior construction ranging in size from 2,907 to 3,477 square feet of living area. The dwellings range in age from 52 to 63 years old. The appellant reported that two comparables each have a crawl space foundation and one comparable has an unfinished partial basement. Each comparable has one or two fireplaces and an attached garage that ranges in size from 440 to 690 square feet of building area. The comparables have improvement assessments that range from \$93,926 to \$131,716 or from \$32.31 to \$40.02 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$135,107 or \$35.73 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 \$314,188. The subject property has an improvement assessment of \$200,734 or \$53.09 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within the same assessment neighborhood code as the subject property and within .14 mile from the subject. The comparables are improved with 1-story dwelling or 1.75-story dwellings of brick exterior construction ranging in size from 3,340 to 4,323 square feet of living area. The dwellings were built from 1961 to 1973. Each comparable has an unfinished full or partial basement, two or three fireplaces and an attached garage that ranges in size from 462 to 792 square feet of building area. Comparable #2 has an inground swimming pool. The comparables have improvement assessments that range from \$194,034 to \$266,831 or from \$57.31 to \$61.72 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 as well as board of review comparable #1 due to their smaller dwelling size, dissimilar designs or lack of a basement when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be board of review comparables #2 and #3. These comparables are relatively similar to the subject in location, design, age, dwelling

size and some features. However, the Board finds that each comparable lacks a greenhouse and finished basement area and one comparable lacks an inground swimming pool which are all 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 \$246,765 and \$266,831 or \$57.31 and \$61.72 per square foot of living area, respectively. The subject's improvement assessment of \$200,734 or \$53.09 per square foot of living area falls below the assessment 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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