



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

APPELLANT: Gheorghe Albulescu
DOCKET NO.: 20-01058.001-R-1
PARCEL NO.: 16-17-401-002

The parties of record before the Property Tax Appeal Board are Gheorghe Albulescu, 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: \$124,340
IMPR.: \$674,992
TOTAL: \$799,332

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 two-story dwelling of brick exterior construction with 8,395 square feet of living area. The dwelling was built in 2011 and is approximately 9 years old. Features of the home include a full basement with finished area, central air conditioning, three fireplaces, and a 1,381 square foot attached garage. The property also has a 1,300 square foot inground swimming pool and an asphalt tennis court.¹ The property has an approximate 78,410 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 .46 of a mile from the subject, three of which are also located within

¹ The board of review disclosed that the subject property has an inground swimming pool and an asphalt tennis court which were not reported by the appellant.

the same assessment neighborhood code as the subject property. The comparables are improved with one-story or two-story dwellings of brick or wood siding exterior construction ranging in size from 5,951 to 9,901 square feet of living area. The dwellings range in age from 13 to 24 years old. The appellant reported that each comparable has a full basement, one of which has finished area. Each comparable has central air conditioning, from three to five fireplaces and an attached garage that ranges in size from 575 to 2,508 square feet of building area. The comparables have improvement assessments that range from \$394,805 to \$662,282 or from \$53.96 to \$75.09 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$575,660 or \$68.57 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 \$799,332. The subject property has an improvement assessment of \$674,992 or \$80.40 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 .95 mile from the subject. However, comparable #1 is the same property as appellant's comparable #4. The comparables are improved with one-story or two-story dwellings of brick exterior construction ranging in size from 5,909 to 8,175 square feet of living area. The dwellings were built in either 2003 or 2017. The comparables each have a full or partial basement, two of which have finished area. Each comparable has central air conditioning, from one to three fireplaces and an attached garage that ranges in size from 810 to 1,678 square feet of building area. The comparables have improvement assessments that range from \$464,517 to \$659,607 or from \$75.09 to \$81.55 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 Board gives less weight to appellant's comparables #1 and #3 along with board of review comparable #3 due to differences in dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #4 along with board of review comparables #1 and #2 which includes the common comparable. These comparables are most similar in dwelling size with varying degrees of similarity in location, age and features. The parties' common comparable lacks finished basement area and each comparable lacks an inground swimming pool and tennis court which are features of the subject. Nevertheless, these comparables have improvement assessments ranging from \$457,290 to \$659,607 or from \$53.96 to \$81.55 per square foot of living area. The subject has an

improvement assessment of \$674,992 or \$80.40 per square foot of living area which falls within the improvement assessment range on a per square foot basis but higher on an overall basis. The Board finds the higher overall improvement assessment appears to be justified when considering the pool and tennis court. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant failed to prove by clear and convincing evidence that 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:

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Gheorghe Albulescu, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085