



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

APPELLANT: Robert Schlossberg
DOCKET NO.: 20-01363.001-R-1
PARCEL NO.: 16-21-110-006

The parties of record before the Property Tax Appeal Board are Robert Schlossberg, 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: \$114,523
IMPR.: \$204,115
TOTAL: \$318,638

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 is improved with a one-story dwelling of brick exterior construction containing 4,410 square feet of living area. The dwelling was built in 1973 and is approximately 47 years old. Features of the home include an unfinished partial basement, central air conditioning, two fireplaces and an attached garage with 440 square feet of building area. The subject property also has an in-ground swimming pool. The property has a 42,963 square foot site and is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with one-story or two-story dwellings of brick exterior construction that range in size from 4,005 to 4,747 square feet of living area. The homes range in age from 42 to 52 years old. Each comparable has a partial or full basement with one having finished area,

central air conditioning, one or two fireplaces and an attached garage ranging in size from 528 to 850 square feet of building area. The comparables are located from .09 to .21 of one mile from the subject property. The comparables have improvement assessments that range from \$119,078 to \$159,247 or from \$29.71 to \$33.55 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$138,915.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$318,638. The subject property has an improvement assessment of \$204,115 or \$46.28 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with one-story or two-story dwellings of brick exterior construction that range in size from 3,693 to 4,365 square feet of living area. The homes were built from 1978 to 1983. Each comparable has a basement with one having finished area, central air conditioning, one fireplace, and an attached garage ranging in size from 506 to 1,287 square feet of building area. Each comparable also has an in-ground swimming pool. The comparables are located from approximately .11 to .19 of one mile from the subject property. The comparables have improvement assessments that range from \$202,650 to \$233,894 or from \$48.24 to \$59.16 per square foot of living area.

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 Board finds the best evidence of assessment equity to be appellant's comparable #1 and board of review comparables #1, #2 and #4 as the properties are improved with dwellings most similar to the subject in style as well as being similar to the subject in location, age and most features. Each of these comparables has one less fireplace than the subject suggesting each would require an upward adjustment to make them more equivalent to the subject property for this amenity. Appellant's comparable #4 has no in-ground swimming pool, unlike the subject property, suggesting the comparable would require an upward adjustment to make it more equivalent to the subject for this feature. Board of review comparables #2 and #4 have larger garages than the subject suggesting these two comparables would require downward adjustments to make them more equivalent to the subject for this characteristic. Board of review comparable #1 has finished basement area unlike the subject's unfinished basement, suggesting this comparable would require a downward adjustment to make the comparable more equivalent to the subject for this feature. These comparables have improvement assessments that range from \$159,247 to \$233,894 or from \$33.55 to \$59.16 per square foot of living area. The subject's improvement assessment of \$204,115 or \$46.28 per square foot of living area falls within the range established by the best comparables in this record and well supported after considering the suggested adjustments. Little weight is given to the appellant's comparables #1 through #3 and board of review comparable #3 due to differences from the subject dwelling in style and the fact

the appellant's comparables have no in-ground swimming pool as does the subject property. Based on this record 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:

September 20, 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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