



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

APPELLANT: Scott Rosen
DOCKET NO.: 20-01372.001-R-1
PARCEL NO.: 16-28-220-010

The parties of record before the Property Tax Appeal Board are Scott Rosen, 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: \$36,419
IMPR.: \$69,786
TOTAL: \$106,205

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 split-level dwelling¹ of brick exterior construction with 1,204 square feet of living area. The dwelling was constructed in 1956 and is approximately 64 years old. Features of the home include a lower level with finished area, central air conditioning, and a 400 square foot garage. The property has a 7,300 square foot site and is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity

¹ Although both parties describe the subject as a 1-story home with a lower level, the subject's property record card presented by the board of review, which contains a sketch and measurements, depicts a split-level home. The Board also notes that the property record card identifies the subject's neighborhood as "S/L & TRIS SHERWOOD FOREST HP."

comparables located within the same assessment neighborhood code as the subject property. The comparables are reported to be improved with 1-story homes of brick or aluminum siding exterior construction, each having a lower level with finished area.² The dwellings range in size from 1,131 to 1,638 square feet of living area and range in age from 53 to 66 years old. Each home has central air conditioning and a garage ranging in size from 276 to 546 square feet of building area. One home has a fireplace. The comparables have improvement assessments ranging from \$50,631 to \$91,029 or from \$44.77 to \$55.57 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$106,205. The subject property has an improvement assessment of \$69,786 or \$57.96 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 located within the same assessment neighborhood code as the subject property. The comparables are reported to be improved with 1-story homes³ of brick and wood siding exterior construction, each having a lower level, three of which have finished area. The dwellings range in size from 1,102 to 1,345 square feet of living area and were built in 1954 or 1961. Each home has central air conditioning and a garage ranging in size from 264 to 576 square feet of building area. Comparables #3 has an inground swimming pool. The comparables have improvement assessments ranging from \$64,782 to \$84,720 or from \$58.79 to \$62.99 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's improvement assessment.

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 record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #3 and #4, which are much larger homes than the subject dwelling, and to the board of review's comparable #3, due to its inground swimming pool that is not a feature of the subject.

² The Board notes these properties are likely split-level homes given their reported lower levels and locations in the subject's neighborhood, but the appellant has not provided their property record cards in order to confirm the designs of these homes.

³ The Board notes these properties are likely split-level homes given their reported lower levels and locations in the subject's neighborhood, but the board of review has not provided their property record cards in order to confirm the designs of these homes.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #2 and the board of review's comparables #1, #2, and #4, which are similar to the subject in dwelling size, age, location, and most features. These comparables have improvement assessments that range from \$50,631 to \$71,450 or from \$44.77 to \$61.59 per square foot of living area. The subject's improvement assessment of \$69,786 or \$57.96 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from 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: October 18, 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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