



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

APPELLANT: Ronald Pinski
DOCKET NO.: 20-01387.001-R-1
PARCEL NO.: 16-16-402-003

The parties of record before the Property Tax Appeal Board are Ronald Pinski, 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 ***a reduction*** 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: 52,387
IMPR.: \$108,484
TOTAL: \$160,871

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 with 2,832 square feet of living area. The dwelling was built in 1965 and is approximately 55 years old. Features of the home include a partial basement partially finished with a recreation room, central air conditioning, one fireplace, two bathrooms, and an attached garage with 528 square feet of building area. The property has a 20,820 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 improved with one-story dwellings of brick construction that range in size from 2,500 to 3,188 square feet of living area. The homes range in age from 53 to 57 years old. Two comparables have basements with one having finished area and two comparables have slab

foundations. Each comparable has central air conditioning, 2½ bathrooms, and an attached garage ranging in size from 441 to 506 square feet of building area. Comparable #2 has one fireplace. These properties are located from approximately .11 to .23 of one mile from the subject property. The comparables have improvement assessments ranging from \$82,130 to \$102,518 or from \$32.00 to \$32.94 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$92,040.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$163,854. The subject property has an improvement assessment of \$110,854 or \$39.14 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with one-story dwellings of brick, wood siding, or brick and wood siding exterior construction that range in size from 2,676 to 3,000 square feet of living area. The homes were built from 1961 to 1968 with the oldest home having an effective construction date of 1972. Three comparables have partial or full basements with two having finished area. Two comparables have finished lower levels. Each comparable has central air conditioning, and an attached garage ranging in size from 462 to 650 square feet of building area. Four comparables have one fireplace each and one comparable has an in-ground swimming pool. The comparables have improvement assessments ranging from \$90,641 to \$132,814 or from \$33.87 to \$47.16 per square foot of living area.

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 evidence in the record supports a reduction in the subject's assessment.

The record contains nine comparables submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparables #1 and #3 due to differences from the subject dwelling in foundation. The Board gives less weight to board of review comparable #2 due to the property's in-ground swimming pool, a feature the subject does not have. The Board gives less weight to board of review comparables #3 and #5 as these properties are described as having finished lower levels which calls into question the similarity in style of these homes in relation to the subject dwelling. The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #4 as well as board of review comparables #1 and #4. These four comparables are improved with one-story dwellings ranging in size from 2,860 to 3,188 square feet of living area. The comparables have similar features as the subject with the exception two have unfinished basements and one comparable has no fireplace, unlike the subject, suggesting upward adjustments to the comparables may be appropriate. These comparables have improvement assessments that range from \$98,049 to \$116,811 or from \$32.16 to \$38.94 per square foot of living area. The subject's improvement assessment of \$110,854 or \$39.14 per square foot of living area falls within overall range but above the range

Docket No: 20-01387.001-R-1

on a per square foot of living area basis as established by the best comparables in this record. Based on this record Board finds 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: 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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