



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

APPELLANT: Larry Oppenheimer
DOCKET NO.: 20-01395.001-R-1
PARCEL NO.: 16-21-207-026

The parties of record before the Property Tax Appeal Board are Larry Oppenheimer, 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: \$89,640
IMPR.: \$162,828
TOTAL: \$252,468

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 3,305 square feet of living area. The dwelling was built in 1991 and is approximately 29 years old. Features of the home include an unfinished partial basement, central air conditioning, one fireplace and an attached garage with 462 square feet of building area. The property has a 7,000 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 three equity comparables improved with one-story dwellings of brick exterior construction that range in size from 3,492 to 4,208 square feet of living area. Each home is 29 years old. Each comparable has a partial or full basement with one having finished area, central air conditioning, one fireplace,

and an attached garage ranging in size from 483 to 529 square feet of building area. The comparables are located from approximately .10 to .13 of one mile from the subject property. The comparables have improvement assessments that range from \$126,705 to \$163,717 or from \$36.28 to \$38.91 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$124,378.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$252,468. The subject property has an improvement assessment of \$162,828 or \$49.27 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 ranging in size from 3,251 to 3,448 square feet of living area. The homes were built in 1991 and 1992. Each property has an unfinished partial basement, central air conditioning, one fireplace, and an attached garage ranging in size from 462 to 782 square feet of building area. The comparables are located from approximately .02 to .11 of one mile from the subject property. The comparables have improvement assessments that range from \$164,912 to \$172,475 or from \$49.08 to \$51.14 per square foot of living area. The board of review requested no change to the 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 Board finds the best evidence of assessment equity to be the comparables submitted by the board of review as these comparables are improved with dwellings more similar to the subject dwelling in size and features than are the comparables submitted by the appellant. The board of review comparables have improvement assessments that range from \$164,912 to \$172,475 or from \$49.08 to \$51.14 per square foot of living area. The subject's improvement assessment of \$162,828 or \$49.27 per square foot of living area falls below the overall range but within the range on a per square foot of living area basis established by the best comparables in this record. 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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