



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

APPELLANT: Micah Marcus
DOCKET NO.: 20-01415.001-R-1
PARCEL NO.: 16-21-304-004

The parties of record before the Property Tax Appeal Board are Micah Marcus, 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: \$109,871
IMPR.: \$227,306
TOTAL: \$337,177

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 2-story dwelling of brick exterior construction with 4,131 square feet of living area. The dwelling was constructed in 1962 and is approximately 58 years old. Features of the home include an unfinished basement, central air conditioning,¹ a fireplace and a 528 square foot garage. The property has an approximately 40,075 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 with the same assessment neighborhood code as the subject. The comparables are improved with 1- story or 2-story dwellings of brick or wood siding exterior construction ranging

¹ The subject's property record card provided by the board of review disclosed the subject dwelling has central air conditioning, which was not reported by the appellant.

in size from 3,976 to 5,290 square feet of living area. The dwellings range in age from 35 to 83 years old. One comparable has a crawl space foundation and two comparables each have a basement with one having finished area. Each comparable has one to three fireplaces and a garage ranging in size from 400 to 600 square feet of building area. The comparables have improvement assessments that range from \$152,916 to \$217,109 or from \$38.46 to \$46.02 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$172,813 or \$41.83 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 \$337,177. The subject property has an improvement assessment of \$227,306 or \$55.02 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables with the same assessment neighborhood code as the subject. The comparables are improved with 1-story or 1.75-story dwellings of brick or wood siding exterior construction ranging in size from 3,340 to 4,459 square feet of living area. The dwellings were built from 1959 to 1973 with comparables #2 and #4 having reported effective ages of 1968 and 1967, respectively. The comparables each have a basement, one of which is finished with a recreation room. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 462 to 957 square feet of building area. Three comparables each have an inground swimming pool. The comparables have improvement assessments that range from \$194,034 to \$266,831 or from \$53.09 to \$61.72 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 record contains a total of seven suggested equity comparables for the Board's consideration. The Board finds none of the comparables are truly similar to the subject due to significant differences in dwelling size, design, age, foundation type and/or features. The Board finds the appellant's comparables #1 and #2 are most similar to the subject in design but are 23 or 25 years older than the subject and the appellant's comparable #3 is dissimilar 1-story dwelling with a crawl space foundation that is 23 years newer than the subject. Furthermore, none of the appellant's comparables have central air conditioning, like the subject. The Board finds the board of review comparables are most similar to the subject in age and all have central air conditioning like the subject but three of the comparables are dissimilar 1-story designs when compared to the subject's 2-story design and three of the comparables each have an inground swimming pool, not a feature of the subject. Nevertheless, the Board has given less weight to the

appellant's comparables #1 and #3, as well as board of review comparable #3 due to their less similar dwelling size or lack of a basement.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which have varying degrees of similarity when compared to the subject. These comparables have improvement assessments that range from \$206,711 to \$266,831 or from \$46.02 to \$61.72 per square foot of living area. The subject's improvement assessment of \$227,306 or \$55.02 per square foot of living area falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the comparables for differences when compared to 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

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