



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

APPELLANT: Theodore Kasemir
DOCKET NO.: 20-01510.001-R-1
PARCEL NO.: 16-21-105-017

The parties of record before the Property Tax Appeal Board are Theodore Kasemir, 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: \$114,523
IMPR.: \$146,025
TOTAL: \$260,548

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 two-story dwelling of brick exterior construction containing 3,894 square feet of living area. The dwelling was constructed in 1984 and is approximately 36 years old. Features of the home include an unfinished full basement, central air conditioning, two fireplaces and an attached garage with 713 square feet of building area. The property also has an in-ground swimming pool. The property has a 40,615 square foot site 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 two-story dwellings of brick exterior construction ranging in size from 3,784 to 4,630 square feet of living area. The dwellings range in age from 35 to 49 years old. Each property has an unfinished full basement, central air conditioning, one or two

fireplaces and an attached garage ranging in size from 670 to 1,044 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located within approximately .32 of one mile from the subject. The comparables have improvement assessments ranging from \$117,514 to \$142,554 or from \$29.71 to \$31.92 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$120,227.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$285,859. The subject property has an improvement assessment of \$171,336 or \$44.00 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 or two-story dwellings of brick exterior construction ranging in size from 3,178 to 3,673 square feet of living area. The homes were built from 1976 to 1984. Each comparable has a full basement with one having finished area, central air conditioning, one fireplace and an attached garage ranging in size from 506 to 816 square feet of building area. Comparables #1 and #5 each have an in-ground swimming pool. The comparables have the same assessment neighborhood code as the subject property and are located within approximately .38 of one mile from the subject property. These properties have improvement assessments ranging from \$159,324 to \$179,787 or from \$48.95 to \$53.16 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 equity comparables submitted by the parties to support their respective positions. Appellant's comparables #1 and #2 are given less weight due to differences from the subject in dwelling size and/or age. Board of review comparables #1, #2, #4 and #5 are improved with one-story dwellings, a different style than the subject's two-story dwelling, detracting from the weight given to these comparables. These four comparables have higher improvement assessments than the subject on a per square foot basis, which is justified due to their one-story design. The Board finds the best evidence of assessment equity to be appellant's comparables #3 and #4 as well as board of review comparable #3, which are improved with two-story dwellings that range in size from 3,210 to 3,838 square feet of living area. Each of the comparables has one less fireplace than the subject and no in-ground swimming pool like the subject property, suggesting each would require an upward adjustment to make them more equivalent for these features. Appellant's comparable #2 is approximately the same age as the subject property, located within 112 feet of the subject property and is practically the same size as the subject property with an improvement assessment of \$122,522 or \$31.92 per square foot of living area. Board of review comparable #3 is the same age as the subject dwelling and located within 110 feet of the subject property but is significantly smaller than the subject

dwelling suggesting a downward adjustment to the per square foot improvement assessment would be appropriate due to economies of scale. Overall, these three comparables have improvement assessments ranging from \$117,514 to \$160,773 or from \$31.06 to \$50.09 per square foot of living area. The subject's improvement assessment of \$171,336 or \$44.00 per square foot of living area falls above the overall range but within the range on a per square foot basis established by the best comparables in this record. However, after considering the two-comparables most similar to the subject dwelling in size, appellant's comparables #3 and #4, and the necessary adjustments, the Board finds a reduction in the subject's improvement 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:

November 22, 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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