



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

APPELLANT: Jerold Karel  
DOCKET NO.: 20-01512.001-R-1  
PARCEL NO.: 16-21-303-029

The parties of record before the Property Tax Appeal Board are Jerold Karel, 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:** \$91,957  
**IMPR.:** \$250,219  
**TOTAL:** \$342,176

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 wood siding exterior construction with 4,602 square feet of living area. The dwelling was built in 1996 and is approximately 24 years old. Features of the home include an unfinished partial basement, central air conditioning, one fireplace and an attached garage with 720 square feet of building area. The property has a site with approximately 33,540 square feet of land area 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 1-story, 1.8-story or 2-story dwellings of brick or wood siding exterior construction. The homes range in age from 19 to 26 years old. One comparable has a crawl space foundation and three comparables have a full or partial basement with one having

finished area. Each comparable has central air conditioning, one or two fireplaces and an attached garage ranging in size from 651 to 1,135 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .30 to .84 of one mile from the subject property. The comparables have improvement assessments ranging from \$192,078 to \$284,533 or from \$49.06 to \$52.97 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$233,091.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$342,176. The subject property has an improvement assessment of \$250,219 or \$54.37 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 or wood siding exterior construction that range in size from 4,400 to 4,942 square feet of living area. The homes were built from 1997 to 2002. Each property has a full basement with two having finished area, central air conditioning, and an attached garage ranging in size from 801 to 966 square feet of building area. Four comparables have one or two fireplaces and one comparable has an in-ground swimming pool. The comparables are located from .03 to .59 of one mile from the subject property and have the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$257,143 to \$302,515 or from \$57.27 to \$68.75 per square foot of living area.

### **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 board of review comparables #1 through #3 as these comparables are improved homes most similar to the subject dwelling in style and size. These three comparables are relatively similar to the subject in features with the exception comparable #1 has an additional fireplace in relation to the subject dwelling, comparable #2 has finished basement area while the subject has an unfinished basement, and comparable #3 has an in-ground swimming pool a feature the subject property does not have, suggesting each comparable would require a downward adjustment to make them more equivalent to the subject property. Conversely, board of review comparable #3 has no fireplace while the subject has one fireplace, suggesting this comparable would require an upward adjustment for the lack of this feature. These comparables have improvement assessments that range from \$275,657 to \$302,515 or from \$59.49 to \$68.75 per square foot of living area. The subject's improvement assessment of \$250,219 or \$54.37 per square foot of living area falls below the range established by the best comparables in this record and is well supported considering the suggested adjustments. Little weight is given the appellant's comparables and

board of review comparables #4 and #5 due to differences from the subject dwelling in style, size, and/or foundation. 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. The Board finds the assessment of the subject property as established by the board of review is correct 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: 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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