



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

APPELLANT: Paul J. Rutstein
DOCKET NO.: 20-01766.001-R-1
PARCEL NO.: 16-23-110-309

The parties of record before the Property Tax Appeal Board are Paul J. Rutstein, the appellant, by attorney David R. Bass of Field and Goldberg, 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: \$9,238
IMPR.: \$48,256
TOTAL: \$57,494

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 two-story single-family condominium/townhouse of brick construction containing 1,344 square feet of living area. The dwelling was constructed in 1964. Features of the townhouse include a basement with a 538 square foot recreation room, three bedrooms, 1½ bathrooms, and central air conditioning. The property is located in Highland Park, Moraine 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 twenty-one equity comparables improved with two-story condominium/townhomes located in the subject's condominium complex. Each comparable contains 1,344 square feet of living area and was constructed in 1964. The appellant provided copies of the subject's property record card and a copy of the property record card for each comparable to document the descriptions. Each

comparable has the same features as the subject property. Each comparable has a total assessment of \$57,494 with a land assessment of \$9,238 and an improvement assessment of \$48,256 or \$35.90 per square foot of living area. The appellant requested the subject's improvement be reduced to \$48,256 and the total assessment be reduced to \$57,494.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,827 with an improvement assessment of \$51,589 or \$38.38 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 two-story condominium/townhouses of brick exterior construction each with 1,344 square feet of living area. The units were built in 1964 and located in the same complex as the subject property. Each comparable has the same features as the subject property. The comparables have improvement assessments ranging from \$50,423 to \$57,737 or from \$37.52 to \$42.96 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains twenty-six comparables submitted by the parties that are improved with two-story residential condominium/townhouses located in the same complex as the subject property. The dwellings are the same age, the same size and have the same features as the subject property. Twenty-two of the comparables have a lower improvement assessment than the subject dwelling with twenty-one having an identical improvement assessment of \$48,256, which is lower than the subject's improvement assessment of \$51,589. Only four of the comparables have a higher improvement assessment than the subject property. The board of review did not provide any explanation as to the reason the subject has a higher improvement assessment than 22 of the 26 comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: 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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COUNTY

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