



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

APPELLANT: Bruce Nathanson
DOCKET NO.: 20-01932.001-R-1
PARCEL NO.: 16-22-301-009

The parties of record before the Property Tax Appeal Board are Bruce Nathanson, 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: \$47,849
IMPR.: \$108,010
TOTAL: \$155,859

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 dwelling of brick and wood siding exterior construction with 2,389 square feet of living area. The dwelling was built in 1977 and is approximately 43 years old. Features of the home include an unfinished full basement, central air conditioning, one fireplace and an attached garage with 528 square feet of building area. The property has a site with approximately 10,000 square feet of land area and 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 four equity comparables improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 2,354 to 2,826 square feet of living area. The dwellings range in age from 52 to 94 years old and have full basements with one having finished area. Each comparable has

central air conditioning and an attached or a detached garage ranging in size from 399 to 462 square feet of building area. Three comparables each have one or two fireplaces. Each comparable has the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$73,434 to \$109,721 or from \$30.60 to \$38.83 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$86,063.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$155,859. The subject property has an improvement assessment of \$108,010 or \$45.21 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 dwellings of brick and wood siding exteriors each with 2,389 square feet of living area. The homes were built in 1977 or 1978. Each comparable has a basement with one being finished with a recreation room, central air conditioning, one fireplace and an attached garage with 528 square feet of building area. Each comparable has the same assessment neighborhood code and is located along the same street as the subject property. The comparables have improvement assessments ranging from \$104,708 to \$112,848 or from \$43.83 to \$47.24 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and board of review comparable #3 due to differences in age, dwelling size and/or features such as finished basement area when compared to the subject. The Board finds the best evidence of assessment equity to be comparables #1, #2, #4 and #5 submitted by the board of review as these comparables are improved with dwellings practically identical to the subject in age, style, size and features. These best comparables have improvement assessments that range from \$104,708 to \$110,384 or from \$43.83 to \$46.21 per square foot of living area. The subject's improvement assessment of \$108,010 or \$45.21 per square foot of living area is within the range 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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