



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

APPELLANT: Dayna Zelniker
DOCKET NO.: 20-01957.001-R-1
PARCEL NO.: 16-27-102-014

The parties of record before the Property Tax Appeal Board are Dayna Zelniker, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & 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: \$53,777
IMPR.: \$84,112
TOTAL: \$137,889

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 2,405 square feet of living area. The dwelling was constructed in 1947 and is approximately 73 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 420 square foot garage. The property has an approximately 9,448 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within 0.65 of a mile from the subject. The comparables are improved with 1.5-story or 2-story homes of brick or wood siding exterior construction ranging in size from 2,041 to 2,704 square feet of living area. The dwellings range in age from 57 to 95 years old. Each home has a basement, two of which have finished area, and a garage ranging in size from

260 to 576 square feet of building area. Three homes have central air conditioning and three homes have one or two fireplaces. The comparables have improvement assessments ranging from \$46,193 to \$79,459 or from \$20.87 to \$29.76 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$137,889. The subject property has an improvement assessment of \$84,112 or \$34.97 per square foot of living area. Also, as part of the "Board of Review Notes on Appeal," the board of review reported that 2019 was the first year of the general assessment cycle for the subject property and that for tax year 2020 an equalization factor of 1.0047 was applied to non-farm properties in Moraine Township.

In support of its contention of the correct assessment the board of review submitted a copy of a decision of the Property Tax Appeal Board relating to the subject property for the prior tax year under Docket Number 19-03823.001-R-1. In that appeal, the Property Tax Appeal Board issued a "no change" decision confirming the assessment of the subject property at \$137,244 based on the evidence submitted by the parties.

Based on this evidence, the board of review requested the subject's assessment be sustained with the implication that the current assessment reflects the final administrative decision of the Board for the prior tax year plus the equalization factor ($\$137,244 \times 1.0047 = \$137,889$).

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.

As an initial matter, the Board finds this appeal is not dictated by section 16-185 of the Property Tax Code (35 ILCS 200/16-185). In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision **lowering** the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-16-185 (emphasis added). The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket No. 19-03823.001-R-1 in which a “no change” decision was issued based upon the evidence presented by the parties, and thus, sustaining the subject's existing 2019 tax year assessment of \$137,244. Thus, the Board did not render a decision “lowering” the subject’s assessment for the 2019 tax year and no modification in the subject’s assessment is warranted pursuant to section 16-185 of the Property Tax Code.

As to the inequity basis of the appeal, the record contains four equity comparables submitted by the appellant for the Board’s consideration, which have varying degrees of similarity to the subject. These comparables have improvement assessments ranging from \$46,193 to \$79,459 or from \$20.87 to \$29.76 per square foot of living area. The subject’s improvement assessment of \$84,112 or \$34.97 per square foot of living area is above the range of the best comparables in this record in overall improvement assessment, but appears to be supported after considering appropriate adjustments to the comparables for differences from the subject. 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:

May 16, 2023



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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