



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

APPELLANT: Michael Barnea  
DOCKET NO.: 20-01958.001-R-1  
PARCEL NO.: 16-27-309-019

The parties of record before the Property Tax Appeal Board are Michael Barnea, 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:** \$51,152  
**IMPR.:** \$87,963  
**TOTAL:** \$139,115

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 split-level dwelling of brick and wood siding construction with 2,115 square feet of above ground living area. The dwelling was built in 1962 and is approximately 58 years old. Features of the home include a partial basement that is partially finished with a recreation room, central air conditioning, one fireplace and an attached garage with 594 square feet of building area. The property has a 12,250 square foot site 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 split-level style dwellings of brick exterior construction ranging in size from 2,052 to 2,606 square feet of above ground living area. The homes are 58 or 59 years old. Three comparables have crawl space or concrete slab foundations and one comparable is

reported to have "621/slab" of basement area. Three comparables have central air conditioning and three comparables each have an attached or detached garage ranging in size from 484 to 805 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$70,848 to \$97,727 or from \$34.39 to \$37.50 per square foot of above ground living area. The appellant requested the subject's improvement assessment be reduced to \$75,505.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$139,115. The subject property has an improvement assessment of \$87,963 or \$41.59 per square foot of above ground living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with split-level style dwellings of brick and wood siding exterior construction with either 2,135 or 2,161 square feet of above ground living area. The homes were built in 1961 and 1962. Each property has basement with three having finished area, central air conditioning, and an attached garage with 540 or 594 square feet of building area. Two comparables each have one fireplace with one having an inground swimming pool. The comparables have the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$86,685 to \$98,587 or from \$40.60 to \$45.62 per square foot of above ground living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 record contains eight comparables submitted by the parties to support their respective positions before the Board. The Board gives less weight to the appellant's comparables due to differences from the subject in size and/or foundation. The Board gives less weight to board of review comparable #4 which has an inground swimming pool unlike the subject.

The Board finds the best evidence of assessment equity to be comparables #1, #2 and #3 submitted by the board of review which overall are most similar to the subject in location, age, dwelling size and features. These comparables have improvement assessments that range from \$86,685 to \$91,595 or from \$40.60 to \$42.90 per square foot of above ground living area. The subject's improvement assessment of \$87,963 or \$41.59 per square foot of above ground living area falls 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:

October 18, 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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