



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

APPELLANT: Robert Poteshman
DOCKET NO.: 20-01973.001-R-1
PARCEL NO.: 16-26-201-018

The parties of record before the Property Tax Appeal Board are Robert Poteshman, 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: \$68,006
IMPR.: \$57,408
TOTAL: \$125,414

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 one-story dwelling of wood siding exterior construction with 1,248 square feet of living area. The dwelling was constructed in 1955 and is 65 years old. Features of the home include a full basement that is partially finished with a recreation room, central air conditioning, a fireplace and a 448 square foot garage. The property has a site with approximately 12,130 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 one-story dwellings of wood siding or brick exterior construction ranging in size from 816 to 1,572 square feet of living area. The dwellings are 66 to 97 years old. Two comparables have slab foundations and two comparables full unfinished basements.

One comparable has a fireplace and three comparables have garages ranging in size from 360 to 696 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$27,917 to \$61,555 or from \$34.21 to \$39.92 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$46,675.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$125,414. The subject property has an improvement assessment of \$57,408 or \$46.00 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 1,189 to 1,420 square feet of living area. The dwellings were built from 1949 to 1955 with comparable #1 having an effective year built of 1957. Each comparable has a full basement that is partially finished with a recreation room. Two comparables have central air conditioning, two comparables each have a fireplace, and each comparable has a garage ranging in size from 286 to 528 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$45,988 to \$67,582 or from \$38.68 to \$47.91 per square foot of living area. The board of review also noted the assessment of the subject property was reduced to \$124,827 by the Property Tax Appeal Board for tax year 2019 under Docket 19-006004.001-R-1. For tax year 2020, a township equalization factor of 1.0047 was applied to the 2019 assessment resulting in an assessment of \$125,414. Based on this evidence, the board of review requests that the Property Tax Appeal Board sustain 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 parties submitted seven comparables for the Board's consideration. The Board gives less weight to the appellant's comparables due to differences in age and/or dwelling size.

The Board finds the best evidence of assessment equity to be the board of review comparables which overall are more similar to the subject dwelling in location, age, size and features. These three comparables have improvement assessments that range from \$45,988 to \$67,582 or from \$38.68 to \$47.91 per square foot of living area. The subject's improvement assessment of \$57,408 or \$46.00 per square foot of living area falls within the range established by the best comparables in this record. Based on this evidence 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: 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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