



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

APPELLANT: Richard Tucker
DOCKET NO.: 20-01982.001-R-1
PARCEL NO.: 16-24-305-007

The parties of record before the Property Tax Appeal Board are Richard Tucker, 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: \$402,229
IMPR.: \$703,290
TOTAL: \$1,105,519

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 stone exterior construction with 7,647 square feet of living area. The dwelling was constructed in 2008 and is approximately 12 years old. Features of the home include a basement with finished area, central air conditioning, four fireplaces and a garage with 816 square feet of building area. The property has a site with 45,986¹ 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 suggested equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with one-story, two-story, or three-story dwellings of stone, brick, or wood siding

¹The Board finds the best description of the site size was found in the property record card provided by the board of review.

exterior construction that range in size from 7,413 to 12,126 square feet of living area. The dwellings range in age from 2 to 23 years old. Each comparable has a full basement with two having a walk-out design, one of which has finished area. Each comparable has central air conditioning, two comparables have two fireplaces and three comparables have garages ranging in size from 600 to 1,097 square feet of building area. The comparables have improvement assessments that range from \$461,227 to \$883,588 or from \$72.87 to \$87.86 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$624,626.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$1,105,519. The subject property has an improvement assessment of \$703,290 or \$91.97 per square foot of living area. In support of its contention of the correct assessment the board of review submitted the subject's property record card and a grid analysis of three suggested equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings of stone exterior construction that range in size from 6,861 to 7,354 square feet of living area. The dwellings were built from 2006 to 2012. Each comparable has a basement with finished area with one having a walk-out design. Each comparable has central air conditioning, four or five fireplaces, an inground swimming pool, and a garage ranging in size from 626 to 708 square feet of building area. The comparables have improvement assessments ranging from \$540,519 to \$660,255 or from \$78.69 to \$92.19 per square foot of 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 parties submitted seven suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables due to differences in dwelling size, design, age and/or lack of finished basement area when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables which overall are more similar to the subject in dwelling size, age and features with the exception that each comparable has an inground swimming pool unlike the subject. Nevertheless, these comparables have improvement assessments that ranged from \$540,519 to \$660,255 or from \$78.69 to \$92.19 per square foot of living area. The subject's improvement assessment of \$703,290 or \$91.97 per square foot of living area falls above the range established by the best comparables in this record on an overall basis and within the range on a per square foot basis. The subject's higher overall improvement assessment is reasonable when considering the subject has a larger dwelling size, more basement finished area, and a larger garage than the best comparables. Based on this record and after considering adjustments to the best comparables for

differences when compared to the subject, the Board finds the appellant did not prove by clear and convincing evidence that 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Richard Tucker, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085