



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

APPELLANT: Paul Loeb
DOCKET NO.: 20-01984.001-R-1
PARCEL NO.: 16-23-203-021

The parties of record before the Property Tax Appeal Board are Paul Loeb, 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: \$827,312
IMPR.: \$468,670
TOTAL: \$1,295,982

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 1-story dwelling of wood siding exterior construction with 7,250 square feet of living area. The dwelling was constructed in 1974 and is approximately 46 years old. Features of the home include a full basement with 5,800 square feet of finished area, central air conditioning, two fireplaces, an attached garage with 1,659 square feet of building area, a 1,200 square foot inground swimming pool and a clay tennis court.¹ The property has a site with approximately 76,562² square feet of land area and is located in Highland Park, Moraine Township, Lake County.

¹ The board of review's evidence disclosed the subject has an inground swimming pool and clay tennis court which was unrefuted by the appellant.

² The site size was gleaned from the subject's property record card submitted by the board of review.

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 from .07 to 1.77 miles from the subject and within the same assessment neighborhood code as the subject. The comparables are improved with either 1-story, 1.5-story or 2-story dwellings of brick, wood siding or stone exterior construction that range in size from 6,329 to 7,473 square feet of living area. The dwellings range in age from 22 to 94 years old. Each comparable has central air conditioning and one or four fireplaces. Comparables #2 and #3 are reported to have 2,531 and 780 square feet of finished basement area and attached garages with 1,074 and 1,204 square feet of building area, respectively. The comparables have improvement assessments that range from \$310,927 to \$432,089 or from \$43.26 to \$57.82 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$382,800 or \$52.80 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$1,295,982. The subject property has an improvement assessment of \$468,670 or \$64.64 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 four suggested equity comparables located from 1.77 to 2.72 miles from the subject and within the same assessment neighborhood as the subject property. The board of review comparable #1 is the same property as the appellant's comparable #3. The comparables are improved with either 1-story or 2-story dwellings of stone, brick, stone and wood, or brick and stone siding exterior construction that range in size from 5,419 to 7,473 square feet of living area. The dwellings were built from 1953 to 1982. Comparables #1, #3 and #4 have effective years built of 1983, 1976 and 1965, respectively. The comparables are reported to have from 1,140 to 1,876 of finished basement area. Each comparable has central air conditioning, one or two fireplaces, an attached garage ranging in size from 460 to 1,204 square feet of building area and an inground swimming pool. The comparables have improvement assessments ranging from \$294,986 to \$432,089 or from \$50.78 to \$57.82 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 six suggested comparables for the Board's consideration with one common comparable. The Board finds none of the comparables were truly similar to the subject due to differences in design, age, dwelling size, and features. Nevertheless, the Board gives less weight to appellant's comparables #1 and #2 along with board of review comparable #4 due to differences in design and age when compared to the subject.

The Board gives more weight to board of review comparables #1, #2 and #3 which includes the parties' common comparable as they are more similar to the subject in design and age. However, each comparable has a significantly smaller basement with less finished area, smaller garage and two comparables have smaller dwelling sizes when compared to the subject. Nevertheless, these comparables have improvement assessments that ranged from \$306,206 to \$432,089 or from \$50.78 to \$57.82 per square foot of living area. The subject's improvement assessment of \$468,670 or \$64.64 per square foot of living area falls above the range of the best comparables in this record both on an overall basis and a per square foot basis, which is logical considering the subject dwelling's superior features. Therefore, after considering adjustments to the more similar comparables for differences when compared to the subject, 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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