



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

APPELLANT: Gregory Greenhouse
DOCKET NO.: 20-01986.001-R-1
PARCEL NO.: 17-31-302-178

The parties of record before the Property Tax Appeal Board are Gregory Greenhouse, 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: \$151,416
IMPR.: \$454,988
TOTAL: \$606,404

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 6,691 square feet of living area. The dwelling was constructed in 2008 and is approximately 12 years old. Features of the home include a full unfinished basement, central air conditioning, five fireplaces and a 1,278 square foot attached garage. The property has an approximately 27,430 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 located within the same assessment neighborhood code as the subject property. The comparables are improved with a two-story dwelling of brick or wood siding exterior construction ranging in size from 5,207 to 7,441 square feet of living area. The dwellings range in age from 15 to 20 years old. The appellant reported that each comparable has a full basement,

three of which have finished area. Each comparable has central air conditioning, one or two fireplaces and an attached garage that ranges in size from 611 to 850 square feet of building area. The comparables have improvement assessments that range from \$349,062 to \$465,066 or from \$62.50 to \$67.55 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$441,522.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$606,404. The subject property has an improvement assessment of \$454,988 or \$68.00 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on two equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with two-story or three-story dwellings of brick or brick and stone exterior construction with 5,534 or 6,678 square feet of living area. The dwellings were built in 2004 or 2007. The board of review reported that each comparable has a full basement with a recreation room, one of which is a walkout design. Each comparable has central air conditioning, two fireplaces, and a garage with 589 or 682 square feet of building. The comparables have improvement assessments that range from \$391,695 and \$574,308 or from \$70.78 and \$86.00 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 record contains a total of six suggested equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #3 and #4 due to their significantly smaller dwelling sizes when compared to the subject. The Board also gives less weight to board of review comparable #2 which appears to be an outlier as it has a considerably higher improvement assessment than the other comparables in the record. Furthermore, it is a three-story dwelling when compared to the subject's two-story dwelling. The Board gives more weight to appellant's comparables #1 and #2 along with board of review comparable #1 which are more similar to the subject in design and dwelling size. However, the comparables have finished basement area unlike the subject suggesting downward adjustments to make them more equivalent to the subject while the comparables are 4 to 8 years older suggesting an upward adjustment to make them more equivalent to the subject. These comparables have improvement assessments that range from \$381,216 to \$465,066 or from \$62.50 to \$70.78 per square foot of living area. The subject's improvement assessment of \$454,988 or \$68.00 per square foot of living area falls within the range established by the best comparables in the record. Based on this evidence and after considering adjustments to the best 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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