



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

APPELLANT: Steve Greenberg
DOCKET NO.: 20-02009.001-R-1
PARCEL NO.: 16-25-315-011

The parties of record before the Property Tax Appeal Board are Steve Greenberg, 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: \$127,354
IMPR.: \$192,780
TOTAL: \$320,134

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 stucco exterior construction with 5,670 square feet of living area. The dwelling was constructed in 1921 and is approximately 99 years old. The dwelling has a reported effective age of 1932.¹ Features of the home include a basement that is finished with a 2,194 square foot recreation room, central air conditioning, two fireplaces and an 874 square foot garage. The property has an approximately 18,160 square foot site and is located in Highland Park, Moraine Township, Lake County.

¹ The subject's property record provided by the board of review indicated the subject dwelling was remodeled in 2005 and a building permit was issued in January 2004 for a new addition to the dwelling. The dwelling has an effective year built of 1932. The property record card also disclosed the subject dwelling has a 2,194 square foot basement recreation room, which was not reported by the appellant.

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 with the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of Dryvit or brick exterior construction ranging in size from 5,216 to 6,161 square feet of living area. The dwellings range in age from 26 to 82 years old. The comparables each have a full basement with finished area ranging in size from 300 to 2,150 square feet of finished area. Each comparable has central air conditioning, two to four fireplaces and a garage ranging in size from 351 to 792 square feet of building area. The comparables have improvement assessments that range from \$82,266 to \$185,571 or from \$13.35 to \$33.27 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$152,267 or \$26.85 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 \$320,134. The subject property has an improvement assessment of \$192,780 or \$34.00 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five comparables with the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 4,577 to 6,527 square feet of living area. The dwellings were built from 1919 to 1939 and have reported effective ages ranging from 1922 to 1975. The comparables each have a full basement, four of which are finished with a recreation room ranging in size from 1,168 to 2,050 square feet of finished area. Each comparable has central air conditioning, two to five fireplaces and a garage ranging in size from 634 to 1,058 square feet of building area. Three comparables each have an inground swimming pool. The comparables have improvement assessments that range from \$203,120 to \$349,925 or from \$31.12 to \$59.19 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 record contains a total of nine suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparable #2 which appears to be an outlier due to its significantly lower improvement assessment when compared to the other comparables in the record. The Board has also given less weight to the appellant's comparable #1, as well as the five comparables submitted by the board of review due to differences from the subject in age, dwelling size and/or features, as three of the board of review comparables each have an inground swimming pool, not a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #4, which are overall more similar to the subject in dwelling size, design, age and features, except each comparable has a considerably smaller finished basement area and a smaller garage when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. These two comparables have improvement assessments of \$173,515 and \$185,571 or \$32.03 and \$33.27 per square foot of living area. The subject's improvement assessment of \$192,780 or \$34.00 per square foot of living area is greater than the two best comparables in the record, which appears to be logical given its superior features. Based on this record and after considering adjustments to the 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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