



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

APPELLANT: Eugene Gurevich  
DOCKET NO.: 20-02032.001-R-1  
PARCEL NO.: 16-26-105-031

The parties of record before the Property Tax Appeal Board are Eugene Gurevich, 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:** \$64,501  
**IMPR.:** \$53,586  
**TOTAL:** \$118,087

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 tri-level dwelling of brick exterior construction with 1,373 square feet of living area. The dwelling was constructed in 1955 and is approximately 65 years old. Features of the home include a finished lower level, central air conditioning, a fireplace, and a garage containing 350 square feet of building area. The property has an approximately 9,380 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located in the same neighborhood code as the subject property. The comparables consist of tri-level dwellings of brick exterior construction ranging in size from 1,373 to 1,887 square feet of living area. The homes are 56 to 66 years old. Each dwelling has central air conditioning, a finished lower level, and a garage with 350 square feet of building area. Two of

the comparables each have a fireplace. The comparables have improvement assessments ranging from \$39,988 to \$66,229 or from \$29.12 to \$35.10 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$45,343 or \$33.02 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 \$118,087. The subject property has an improvement assessment of \$53,586 or \$39.03 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables that are located in the same assessment neighborhood code as the subject property. The comparables consist of tri-level dwellings of brick or brick and wood siding exterior construction that were built in 1954 or 1955, with comparable #3 having an effective age of 1974. The homes range in size from 1,268 to 1,396 square feet of living area. Each dwelling has central air conditioning, a finished lower level and a garage ranging in size from 308 to 350 square feet of building area. Two comparables each have a fireplace and one comparable has a basement. The comparables have improvement assessments ranging from \$52,957 to \$56,101 or from \$38.57 to \$44.24 per square foot of living area. Based on this evidence the board of review requested the subject's assessment be confirmed.

### **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 a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 through #4 due to significant differences in dwelling size when compared to the subject. The Board also gives reduced weight to board of review comparable #3 due to its newer effective age and basement, a feature the subject lacks.

The Board finds the best evidence of assessment equity to be the remaining comparables, which are most similar to the subject in dwelling size, location, age, and features. These comparables had improvement assessments that ranged from \$39,988 to \$55,707 or from \$29.12 to \$40.53 per square foot of living area. The subject's improvement assessment of \$53,586 or \$39.03 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences, 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: September 20, 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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COUNTY

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