



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

APPELLANT: Lee Ori
DOCKET NO.: 20-02039.001-R-1
PARCEL NO.: 16-14-313-005

The parties of record before the Property Tax Appeal Board are Lee Ori, 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 ***a reduction*** 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: \$37,107
IMPR.: \$70,494
TOTAL: \$107,601

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 ranch-style dwelling of brick exterior construction with 1,942 square feet of living area. The dwelling was constructed in 1925, has an approximate actual age of 95 years old, and an effective year built of 1947 or 73 years old.¹ Features of the home include a full basement with 1,528 square feet of finished area, central air conditioning, two fireplaces, and a detached garage with 400 square feet of building area. The property has a site measuring approximately 7,200 square feet 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 in the same neighborhood code as the subject property. The comparables

¹ Some descriptive information was drawn from the subject's property record card submitted by the board of review.

consist of 1-story ranch-style homes of wood-siding or brick exterior construction that range in size from 1,344 to 1,501 square feet of living area. The homes range in age from 69 to 97 years old. The comparables are described as each having a full unfinished basement, a fireplace and a garage ranging in size from 216 to 529 square feet of building area. Two comparables have central air conditioning. The comparables have improvement assessments that range from \$48,804 to \$54,957 or from \$35.29 to \$37.45 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$70,494 or \$36.30 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 \$113,638. The subject property has an improvement assessment of \$76,531 or \$39.41 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 located in the same neighborhood code as the subject property. The comparables consist of 1-story ranch-style dwellings with brick or wood-siding exteriors that range in size from 1,276 to 1,502 square feet of living area. The homes were built from 1935 to 1955 and have effective years built ranging from 1943 to 1980. Each comparable features a full basement, two with finished area; three comparables have central air conditioning; two comparables each have a garage with 528 square feet of building area; and each comparable features a fireplace. The comparables have improvement assessments that range from \$47,987 to \$98,954 or from \$37.61 to \$65.88 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of eight equity comparables with varying degrees of similarity to the subject in support of their positions before the Property Tax Appeal Board. The Board gave less weight to board of review comparables #1 and #2 due to these comparables each lacking a garage which is a feature of the subject property. The remaining comparables are similar to the subject in location, design, actual and/or effective age, and some features. However, each comparable is smaller in dwelling size relative to the subject and only one comparable has a finished basement area like the subject dwelling suggesting that adjustments are needed to the comparables in order to make them more equivalent to the subject property. These comparables have improvement assessments ranging from \$48,804 to \$57,758 or from \$35.29 to \$42.50 per square foot of living area. The subject's improvement assessment of \$76,531 or \$39.41 per square foot of living area is significantly above the range established by the best comparables in this record on an overall improvement assessment basis and higher than all but one comparable

on a per square foot basis. The only comparable with a higher assessment on a per square foot basis is board of review comparable #4 which has a smaller dwelling size relative to the subject, thus it is logical for it to have a higher price per square foot of living area, all else being similar and given the principle of economies of scale.

After considering adjustments to the best comparables in this record for differences from the subject, the Board finds that the subject dwelling is inequitably assessed and, therefore, a reduction in the subject's improvement assessment commensurate with the appellant's request 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:

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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