



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

APPELLANT: Brad Wirtz  
DOCKET NO.: 20-02052.001-R-1  
PARCEL NO.: 16-23-106-008

The parties of record before the Property Tax Appeal Board are Brad Wirtz, 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:** \$50,915  
**IMPR.:** \$54,912  
**TOTAL:** \$105,827

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 2-story dwelling of wood siding exterior construction with 2,112 square feet of living area. The dwelling was constructed in 1903 and has an approximate age of 117 years old. Features of the home include a full unfinished basement and a detached garage with 360 square feet of building area. The property has a site measuring approximately 9,143 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 a grid containing information on three equity comparables located in the same assessment neighborhood code as is assigned to the subject property. The comparables consist of 2-story or 1.5-story homes of stucco, brick, or wood siding exterior construction that range in size from 1,968 to 2,519 square feet of living area. The homes range in age from 69 to 97 years old. Two comparables each have a full

basement with finished areas, and one comparable has a crawl-space foundation; comparables #1 and #2 have central air conditioning; comparables #3 and #4 have a fireplace; and each comparable has a detached garage ranging in size from 209 to 576 square feet of building area. The comparables have improvement assessments that range from \$22,737 to \$62,207 or from \$11.55 to \$24.70 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$38,016 or \$18.00 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 \$105,827. The subject property has an improvement assessment of \$54,912 or \$26.00 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same assessment neighborhood code as is assigned to the subject property. The comparables consist of one, 2.5-story and four, 2-story dwellings with brick, or wood-siding exteriors that range in size from 1,872 to 2,168 square feet of living area. The homes were each built in either 1920 or 1922 with four comparables having effective ages ranging from 1938 to 1963. Each comparable features a full basement with two having finished recreation rooms; four comparables have central air conditioning; three comparables have 1 or 2 fireplaces; and each comparable has a detached garage ranging in size from 400 to 720 square feet of building area. The comparables have improvement assessments that range from \$61,359 to \$79,934 or from \$29.16 to \$38.17 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 in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #1 and #2, along with board of review comparables #1 and #2 due to each having finished basement area unlike the subject's unfinished basement. Additionally, appellant's comparables #1 and #2 have significantly newer built ages compared to the subject. The Board gave less weight to appellant's comparable #3 based on its crawl-space foundation, dissimilar to the subject's basement foundation, as well as significantly larger dwelling size relative to the subject. Lastly, the Board gave reduced weight to board of review comparable #5 due to its newer effective age compared to the subject which has an original date of construction of 1903.

The Board finds the best evidence of equity in assessment in this record to be board of review comparables #3 and #4 which are most similar to the subject in terms of design, age (although

each is newer than the subject), dwelling size, unfinished basement, and other features. These two most similar comparables in the record have improvement assessments of \$61,359 and \$67,245 or \$29.16 and \$31.05 per square foot of living area. The subject's improvement assessment of \$54,912 or \$26.00 per square foot of living area is below the two best comparables in this record both on an overall improvement assessment basis and on a per square foot basis. However, the subject's lower improvement assessment is logical given its somewhat older built age and smaller garage. After considering adjustments to the best comparables in this record for differences from the subject, the Board finds that the appellant did not establish by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, a reduction in the subject's improvement 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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