



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

APPELLANT: Glenn Seiden
DOCKET NO.: 20-02053.001-R-1
PARCEL NO.: 16-34-302-010

The parties of record before the Property Tax Appeal Board are Glenn Seiden, 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: \$98,079
IMPR.: \$207,451
TOTAL: \$305,530

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 brick and wood siding exterior construction with 4,925 square feet of living area. The dwelling was constructed in 1977 and has an approximate age of 43 years old.¹ The subject has an effective built age of 1986 or approximately 34 years old due to remodeling that occurred in 2007. Features of the home include a 3,480-square foot unfinished basement, central air conditioning, a fireplace, and an attached garage with 782 square feet of building area. The property has a site measuring approximately 31,637 square feet and is located in Highland Park, Moraine Township, Lake County.

¹ Some descriptive information was drawn from the subject's property record card submitted by the board of review and not contested 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 located in the same assessment neighborhood code as is assigned to the subject property. The comparables consist of 2-story homes of brick or wood siding exterior construction that range in size from 4,566 to 5,336 square feet of living area. The homes range in age from 31 to 54 years old. The comparables each have a full basement ranging in size from 1,692 to 2,074 square feet of building area, with three having finished area. The comparables each have central air conditioning, one or two fireplaces, and an attached garage ranging in size from 460 to 713 square feet of building area. The comparables have improvement assessments that range from \$165,572 to \$190,669 or from \$35.73 to \$36.68 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$178,876 or \$36.32 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 \$305,530. The subject property has an improvement assessment of \$207,451 or \$42.12 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 2-story dwellings with brick, wood-siding, or brick and wood siding exteriors that range in size from 4,018 to 4,875 square feet of living area. The homes were built from 1976 to 1992 with two comparables having effective ages of 1985 and 1995. Each comparable features a full basement ranging in size from 1,903 to 2,564 square feet of building area, four with recreation rooms. Each comparable also features central air conditioning, one or two fireplaces, and a garage ranging in size from 561 to 950 square feet of building area. Comparables #3, #4, and #5 each have an inground swimming pool, and comparable #3 also features a tennis court. The comparables have improvement assessments that range from \$176,028 to \$224,230 or from \$42.98 to \$46.61 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 nine equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to board of review comparables #3, #4, and #5 as each of these comparables has an inground swimming pool, with comparable #3 also featuring a tennis court, all amenities that the subject property lacks. The Board gave less weight to appellant's comparable #2 and board of review comparable #1 based on their significantly smaller dwelling sizes relative to the subject dwelling.

The remaining comparables which includes appellant's comparables #1, #3, and #4, along with board of review comparable #2 are most similar to the subject in terms of location, design, and some features. However, each comparables' basement is significantly smaller when compared to the subject's basement, and three of these four comparables have finished basement area which the subject lacks, suggesting that upward and downward adjustments are needed to these comparables to make them more equivalent to the subject. These four most similar comparables in the record have improvement assessments ranging from \$172,526 to \$224,230 or from \$35.73 to \$46.00 per square foot of living area. The subject's improvement assessment of \$207,451 or \$42.12 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per square foot basis.

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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