



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

APPELLANT: Michael Evans  
DOCKET NO.: 20-02060.001-R-1  
PARCEL NO.: 16-34-305-049

The parties of record before the Property Tax Appeal Board are Michael Evans, 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:** \$75,011  
**IMPR.:** \$220,831  
**TOTAL:** \$295,842

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 wood siding exterior construction with 4,003 square feet of living area. The dwelling was constructed in 1988. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, a fireplace and a 704 square foot garage. The property has a 19,840 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity, with respect to the improvement assessment, 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 the subject. The

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<sup>1</sup> The Board finds the best description of the subject's basement finish was reported in the subject's property record card, submitted by the board of review, which was not refuted by the appellant.

comparables are improved with residential dwellings<sup>2</sup> of frame, brick, or Dryvit exterior construction that range in size from 4,285 to 5,938 square feet of living area. The homes were built from 1989 to 2000. Each comparable is reported to have an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 650 to 997 square feet of building area. The comparables have improvement assessments that range from \$204,280 to \$291,489 or from \$47.67 to \$50.57 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$196,367 or \$49.05 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 \$295,842. The subject has an improvement assessment of \$220,831 or \$55.17 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 assessment neighborhood code as the subject property. Board of review comparable #3 is the same property as the appellant's comparable #1.<sup>3</sup> The comparables are improved with two-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 4,013 to 4,550 square feet of living area. The homes were built from 1988 to 1990. Each comparable is reported to have a finished basement, central air conditioning, one fireplace and a garage ranging in size from 758 to 964 square feet of building area. The comparables have improvement assessments that range from \$146,170 to \$238,479 or from \$34.11 to \$56.17 per square foot of living area.

The board of review submitted handwritten comments arguing the appellant's comparables are larger dwellings while its comparables are more similar to the subject in dwelling size. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant 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 record evidence does not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains seven equity comparables for the Board's consideration, as one property was common to both parties. The Board gives no weight to the appellant comparable #1/board of review comparable #3 due to the discrepancy between the parties' reported improvement assessment for the property. Given a lack of supporting documentation in the record, the Board is not able to determine which of the parties' improvement assessment is correct, and therefore,

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<sup>2</sup> No story height or design/style was reported in the appellant's grid analysis.

<sup>3</sup> The parties disagree as to the common comparable's basement finish. Additionally, the parties report two different improvement assessments for the property.

has given this property no weight. The Board gives less weight to the appellant's comparables #2, #3 and #4 along with board of review comparable #2 which differ from the subject in dwelling size when compared to the subject property and other comparables in the record.

The Board finds the best evidence of assessment equity to be the remaining two comparables which are more similar to the subject in location, age, design, dwelling size and other features. These comparables have improvement assessments of \$225,404 and \$238,479 or for \$55.10 and \$56.17 per square foot of living area. The subject's improvement assessment of \$220,831 or \$55.17 per square foot of living area falls below the two best comparables in this record on an overall basis and is bracketed by the two best comparables on a per square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds 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:

April 19, 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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