



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

APPELLANT: Jordon Katz
DOCKET NO.: 20-02062.001-R-1
PARCEL NO.: 16-26-303-001

The parties of record before the Property Tax Appeal Board are Jordon Katz, 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: \$91,288
IMPR.: \$170,000
TOTAL: \$261,288

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 exterior construction with 4,504 square feet of living area. The dwelling was constructed in 1980 and is approximately 40 years old. Features of the home include a full basement with 1,872-square feet of finished area, central air conditioning, a fireplace, and an attached garage with 600 square feet of building area. The property has a site measuring approximately 14,758 square feet of land area 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 assessment neighborhood code as is assigned to the subject property. The comparables consist of 2-story homes of brick exterior construction that range in size from 4,148 to 4,534 square feet of living area. The homes range in age from 41 to 52 years

old. The comparables are described as each having a full basement, two with 825 and 1,900 square feet of finished areas. Each comparable features central air conditioning, a fireplace, and an attached garage ranging in size from 484 to 552 square feet of building area. The comparables have improvement assessments that range from \$143,057 to \$163,378 or from \$34.18 to \$36.03 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$157,426 or \$34.95 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 \$277,635. The subject property has an improvement assessment of \$186,347 or \$41.37 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 4,337 to 5,178 square feet of living area. The homes were built from 1970 to 1990 with three comparables having effective years built ranging from 1982 to 2000. Each comparable features a full basement with three having recreation rooms ranging in size from 1,193 to 2,054 square feet of finished area. Each comparable has central air conditioning, one to three fireplaces, and a garage ranging in size from 483 to 735 square feet of building area. Comparable #2 also features an inground swimming pool. The comparables have improvement assessments that range from \$179,316 to \$275,214 or from \$40.11 to \$53.15 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 nine 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 their lack of finished basement area, dissimilar to the subject's 1,872-square foot recreation room in the basement. Additionally, board of review comparable #1 has an effective built year of 1994, which is newer when compared to the subject's year of construction of 1980, and board of review comparable #2 has an inground swimming pool, a feature that the subject lacks. The Board also gave reduced weight to board of review comparables #4 and #5 based on their significantly larger dwelling sizes relative to the subject dwelling, in addition to comparable #4 being newer relative to the subject, having been built in 1990 and having an effective built age of 2000.

The Board finds the best evidence of equity in assessment in this record to be appellant's comparables #3 and #4, along with board of review comparable #3 which are most similar to the subject in location, design, age, dwelling size, finished basements, and most features. These most similar comparables in the record have improvement assessments ranging from \$152,791 to \$179,316 or from \$35.11 to \$41.35 per square foot of living area. The subject's improvement assessment of \$186,347 or \$41.37 per square foot of living area falls above the range established by the most similar comparables in this record. Furthermore, board of review comparable #3 recently sold in August 2020 for a price of \$680,000. This sale price would reflect an improvement assessment of \$131,477 or \$30.32 per square foot of living area.¹ This lends further support that the subject's improvement assessment of \$186,347 is inequitably assessed when compared to the three most similar properties in this record. The Board is cognizant of the fact that this appeal is based on equity in assessment rather than overvaluation. However, the principle of uniformity of taxation requires that similar properties within the same neighborhood be assessed on a similar basis and the cornerstone of uniform assessment is the **fair cash value** of the subject property and its most similar comparables. See *The Kankakee County Board of Review v. The Property Tax Appeal Board*, 131 Ill. 2d 1, 544 N.E.2d 762 (1989).

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 is warranted.

¹ \$680,000 x .3333 = \$226,644 (total assessment). \$226,644 - \$95,167 (land assessment) = \$131,477 (improvement assessment).

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Jordon Katz, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085