



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

APPELLANT: Richard Himelhoch  
DOCKET NO.: 20-02071.001-R-1  
PARCEL NO.: 16-36-308-095

The parties of record before the Property Tax Appeal Board are Richard Himelhoch, 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:** \$64,080  
**IMPR.:** \$221,237  
**TOTAL:** \$285,317

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 3,502 square feet of living area. The dwelling was constructed in 2000 and is approximately 20 years old. Features of the home include a basement with a recreation room containing 1,325 square feet of finished area,<sup>1</sup> central air conditioning, a fireplace, and an attached garage with 682 square feet of building area. The property has a site measuring approximately 11,020 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 four equity comparables located in the same assessment neighborhood code as is assigned to the

---

<sup>1</sup> Some descriptive information was drawn from the subject's property record card submitted by the board of review and not refuted by the appellant.

subject property. The comparables consist of 2-story homes of wood siding exterior construction that range in size from 3,314 to 3,616 square feet of living area. The homes range in age from 31 to 89 years old. Three homes each feature a basement with finished area and one comparable has an unfinished basement. Each dwelling also features central air conditioning, one or two fireplaces, and an attached garage ranging in size from 484 to 702 square feet of building area. The comparables have improvement assessments that range from \$189,147 to \$201,486 or from \$55.00 to \$57.08 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$199,885 or \$57.08 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 \$285,317. The subject property has an improvement assessment of \$221,237 or \$63.17 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 and stone, stone, brick and vinyl siding, or brick exteriors ranging in size from 3,130 to 4,039 square feet of living area. The homes were built from 1996 to 2004. Four comparables each feature a basement with recreation room. Each comparable features central air conditioning, one or two fireplaces, and four homes each feature a garage ranging in size from 420 to 792 square feet of building area. The comparables have improvement assessments ranging from \$212,708 to \$245,747 or from \$58.88 to \$67.99 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). The Board finds that 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 appellant's comparables #1 and #2 based on their significantly older ages relative to the subject dwelling. The Board also gave less weight to appellant's comparable #4, along with board of review comparable #2 due to lack of finished basement area, unlike the subject's 1,325-square foot recreation room. Additionally, board of review comparable #2 has a significantly larger dwelling size relative to the subject and lacks a garage which is a feature of the subject property and was therefore given less weight.

The Board finds the best evidence of equity in assessment to be appellant's comparable #3, along with board of review comparables #1, #3, #4, and #5 as these comparables are most similar to the subject property in location, age, dwelling size, finished basement area, and other features. These best comparables in the record have improvement assessments that range from \$189,147 to \$245,747 or from \$57.08 to \$67.99 per square foot of living area. The subject's improvement assessment of \$221,237 or \$63.17 per square foot of living area falls well within the range

established by the best comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis. After making appropriate adjustments to the best comparables 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, no reduction in the subject's improvement assessment is warranted.

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:

November 22, 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

Richard Himelhoch, 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