



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

APPELLANT: David Levine
DOCKET NO.: 20-02079.001-R-1
PARCEL NO.: 16-36-305-033

The parties of record before the Property Tax Appeal Board are David Levine, 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: \$89,448
IMPR.: \$185,580
TOTAL: \$275,028

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 3,602 square feet of living area. The dwelling was constructed in 1949, is approximately 71 years old and has an effective year built of 1969. Features of the home include a basement with finished area,¹ central air conditioning, two fireplaces and a 546 square foot garage. The property has an approximately 20,080 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 property.

¹ The Board finds the best description of the subject's basement is reported in the subject's property record card submitted by the board of review which was not refuted by the appellant.

The comparables are improved with two-story or three-story dwellings of brick exterior construction that range in size from 3,314 to 3,742 square feet of living area. The homes range in age from 89 to 95 years old. Each comparable has a basement, two with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 231 to 552 square feet of building area. The comparables have improvement assessments ranging from \$145,340 to \$164,719 or from \$41.58 to \$44.02 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$155,858 or \$43.27 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 \$275,028. The subject has an improvement assessment of \$185,580 or \$51.52 per square foot of living area. The board of review disclosed that an equalization factor of 1.0047 was applied for the 2020 tax year in Moraine Township.

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 #4 is the same property as the appellant's comparable #4. The comparables are improved with two-story or three-story dwellings with a mixture of brick, stone, stucco and wood siding exterior construction that range in size from 3,535 to 4,238 square feet of living area. The homes were built from 1929 to 1954 and have effective ages that range from 1948 to 1982. Each comparable has a basement, three with finished area, central air conditioning, one to four fireplaces and a garage ranging in size from 231 to 696 square feet of building area. The comparables have improvement assessments ranging from \$163,239 to \$216,687 or from \$44.02 to \$52.96 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 support a reduction in the subject's assessment.

The record contains seven equity comparables for the Board's consideration, as one property was common to both parties. The Board gives less weight to the appellant's comparables along with board of review comparables #2 and #4, the common comparable. These properties differ from the subject in age and/or design when compared to the subject.

The Board finds the best evidence of assessment equity to be the remaining two board of review comparables which are more similar to the subject in location, age, design, dwelling size and other features. These comparables have improvement assessments of \$205,795 and \$163,239 or \$52.96 and \$46.18 per square foot of living area. The subject's improvement assessment of \$185,580 or \$51.52 per square foot of living area is bracketed by the two best comparables in

this record. After considering adjustments to the comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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

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

APPELLANT

David Levine, 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