



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

APPELLANT: Marty Becker  
DOCKET NO.: 20-02081.001-R-1  
PARCEL NO.: 17-31-308-013

The parties of record before the Property Tax Appeal Board are Marty Becker, 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:** \$152,531  
**IMPR.:** \$123,152  
**TOTAL:** \$275,683

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 1-story ranch-style dwelling of brick exterior construction with 3,500 square feet of living area. The dwelling was constructed in 1950 and is approximately 70 years old. The home is built on a concrete slab foundation and features central air conditioning, two fireplaces, and an attached garage containing 420 square feet of building area. The property has a site measuring approximately 19,470 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 analysis containing information on four equity comparables located in the same assessment neighborhood code as is assigned to the subject property. The comparables consist of 1-story ranch-style homes of stone, wood siding, or brick exterior construction that range in size from 1,989 to 4,721 square feet of

living area. The homes range in age from 67 to 74 years old. Two homes have a crawl-space foundation, one was built on a concrete slab foundation, and one home has an unfinished basement. Three comparables feature central air conditioning, and each comparable has one to three fireplaces and an attached garage ranging in size from 294 to 525 square feet of building area. The comparables have improvement assessments that range from \$45,047 to \$98,476 or from \$20.86 to \$32.84 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$275,683. The subject property has an improvement assessment of \$123,152 or \$35.19 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 1-story ranch-style dwellings with brick, brick and wood siding, or stone and wood siding exteriors ranging in size from 3,156 to 3,520 square feet of living area. The comparables were built from 1950 to 1965. Three comparables each feature a partially finished basement, one home has a crawl-space foundation, and one comparable was built on a concrete slab foundation. Each of these homes features central air conditioning, one to three fireplaces, and an attached garage ranging in size from 440 to 624 square feet of building area. Comparable #2 has an inground swimming pool. The comparables have improvement assessments ranging from \$121,747 to \$154,248 or from \$38.36 to \$47.55 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 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 as each one was substantially different in dwelling size relative to the subject dwelling. Additionally, appellant's comparable #3 has a basement, dissimilar to the subject's concrete slab foundation, and comparable #2 appears to be an outlier based on its low improvement assessment when compared to improvement assessments of the remaining comparables in the record. The Board also gave less weight to board of review comparables #1, #2, and #3 due to these having basements that are partially finished, dissimilar to the subject's concrete slab foundation.

The Board finds the best evidence of equity in assessment to be board of review comparables #4 and #5 as these two properties are most similar to the subject in location, age, design, dwelling

size, and most features, albeit comparable #4 has a crawl space foundation, compared to the subject's concrete slab foundation suggesting that some downward adjustments are appropriate to this comparable in order to make it more equivalent to the subject. The two most similar comparables in the record have improvement assessments of \$121,747 and \$136,843 or \$38.36 and \$39.32 per square foot of living area. The subject's improvement assessment of \$123,152 or \$35.19 per square foot of living area is bracketed by the two best comparables in this record in terms of overall improvement assessment and below on a per square foot of living area basis. After considering adjustments to the comparables for differences from the subject, the Board finds that the appellant did not establish by clear and convincing evidence that the subject improvement is inequitably assessed and, therefore, no reduction 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

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