



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

APPELLANT: Modestus Obochi  
DOCKET NO.: 20-02082.001-R-1  
PARCEL NO.: 16-26-216-006

The parties of record before the Property Tax Appeal Board are Modestus Obochi, 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:** \$75,272  
**IMPR.:** \$200,583  
**TOTAL:** \$275,855

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 and brick exterior construction<sup>1</sup> with 2,907 square feet of living area. The dwelling was constructed in 2004 and is approximately 16 years old. The home features a partially finished basement, central air conditioning, a fireplace, and an attached garage containing 504 square feet of building area. The property has a site measuring approximately 10,000 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

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<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.

assigned to the subject property. The comparables consist of 2-story homes of brick, stucco, or wood siding exterior construction that range in size from 2,940 to 3,292 square feet of living area. The homes range in age from 14 to 23 years old. Each home features a basement, three of which are partially finished. Each comparable also has central air conditioning, a fireplace, and an attached or a detached garage ranging in size from 400 to 484 square feet of building area. The comparables have improvement assessments that range from \$163,076 to \$201,915 or from \$53.24 to \$62.55 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 \$275,855. The subject property has an improvement assessment of \$200,583 or \$69.00 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three 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 wood siding and brick exteriors ranging in size from 2,634 to 3,070 square feet of living area. The comparables were built from 2005 to 2007. Each comparable features a partially finished basement, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 380 to 441 square feet of building area. Comparable #2 has an inground swimming pool. The comparables have improvement assessments ranging from \$187,058 to \$223,823 or from \$71.02 to \$72.91 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 seven equity comparables with varying degrees of similarity to the subject in support of their positions before the Property Tax Appeal Board. The Board gave reduced weight to appellant's comparable #4 which has an unfinished basement, dissimilar to the subject's partially finished basement, and board of review comparable #2 which has an inground swimming pool, an amenity that the subject property lacks.

The Board finds the remaining comparables to be the best evidence of equity in assessment as these comparables are most similar to the subject in location, design, age, finished basement area, and most features, although some comparables differ slightly from the subject in dwelling size. The best comparables in the record have improvement assessments ranging from \$163,076 to \$204,192 or from \$53.24 to \$72.00 per square foot of living area. The subject's improvement assessment of \$200,583 or \$69.00 per square foot of living area falls within the range established

by the most similar comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis. After considering adjustments to the comparables for differences from the subject such as dwelling sizes, 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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