



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

APPELLANT: Mark Gryl  
DOCKET NO.: 20-02087.001-R-1  
PARCEL NO.: 16-36-114-024

The parties of record before the Property Tax Appeal Board are Mark Gryl, 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:** \$102,541  
**IMPR.:** \$162,687  
**TOTAL:** \$265,228

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 3,540 square feet of living area. The dwelling was constructed in 1987 and is approximately 33 years old. The home features a partially finished basement with a 1,000-square foot recreation room, central air conditioning, a fireplace, and an attached garage containing 484 square feet of building area. The property has a site measuring approximately 12,950 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 subject property. The comparables consist of 2-story homes of wood siding or brick exterior construction that range in size from 3,027 to 3,887 square feet of living area. The homes range

in age from 38 to 61 years old and each features a basement, two with finished area. Each home also has central air conditioning, one or two fireplaces, and an attached garage ranging in size from 506 to 559 square feet of building area. The comparables have improvement assessments that range from \$100,302 to \$163,363 or from \$30.28 to \$42.25 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 \$265,228. The subject property has an improvement assessment of \$162,687 or \$45.96 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 ranging in size from 3,281 to 4,082 square feet of living area. The comparables were built from 1984 to 1994. Three comparables each feature a basement, two with finished area; one home has a crawl-space foundation; and one comparable was built on a concrete slab foundation. Each comparable features central air conditioning, one or two fireplaces, and an attached garage ranging in size from 420 to 688 square feet of building area. The comparables have improvement assessments ranging from \$160,203 to \$231,259 or from \$44.02 to \$62.17 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 board of review comparables #1 and #5 due to their concrete slab and crawl-space foundations, dissimilar to the subject's basement foundation. The Board also gave less weight to appellant's comparables #1 and #2, along with board of review comparable #4 due to having unfinished basements, unlike the subject's partially finished basement with a 1,000-square foot recreation room.

The Board finds the best evidence of equity in assessment to be appellant's comparables #3 and #4, along with board of review comparables #2 and #3, as these properties are most similar to the subject in foundation and finished basement area, as well as location, age, design, and most features. However, board of review comparable #3 is approximately 14% larger in dwelling size when compared to the subject dwelling suggesting that a downward adjustment is needed to this comparable in order to make it more equivalent to the subject. The most similar comparables in

the record have improvement assessments ranging from \$134,978 to \$231,259 or from \$42.03 to \$62.17 per square foot of living area. The subject's improvement assessment of \$162,687 or \$45.96 per square foot of living area falls well 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, the Board finds that the subject improvement is equitably 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

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

APPELLANT

Mark Gryl, 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