



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

APPELLANT: Ivan Wolfson  
DOCKET NO.: 20-02100.001-R-1 through 20-02100.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Ivan Wolfson, 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
20-02100.001-R-1	17-31-302-098	108,649	189,673	\$298,322
20-02100.002-R-1	17-31-302-110	13,862	0	\$13,862

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from decisions 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 two-parcel property is improved with a 2-story dwelling of stone exterior construction with 3,356 square feet of living area. The dwelling is 74 years old and was constructed in 1946 with an effective age of 1956.<sup>1</sup> Features of the home include a basement with recreation room, central air conditioning, two fireplaces, and an attached 546 square foot garage. The property has a combined 21,040 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal; no dispute was raised concerning the land assessment. In support of this argument the appellant submitted information on four equity comparables improved with 1.5-story to 2-

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<sup>1</sup> Additional details of the subject parcels not provided by the appellant have been drawn from the board of review's evidence and the subject's property record cards which the Board finds to be the best descriptive data of the subject.

story homes of stone or brick exterior construction ranging in size from 2,958 to 3,439 square feet of living area. The dwellings are from 86 to 114 years old. The homes each have a basement, two of which have finished area. Each dwelling has central air conditioning, one to three fireplaces, and an attached garage ranging in size from 324 to 547 square feet of building area. The comparables are located from 0.28 to 1.41 miles from the subject property and within the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$143,449 to \$160,626 or from \$43.50 to \$48.68 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$154,394 or \$46.01 per square foot of living area.

The board of review submitted two sets of "Board of Review Notes on Appeal" disclosing the combined assessment for the subject of \$312,184. The subject property has an improvement assessment of \$189,673 or \$56.52 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on one equity comparable improved with a two-story home of brick and stucco exterior construction and containing 3,704 square feet of living area. The dwelling was built in 1938 and has an effective age of 1963. The home has a basement with a recreation room, central air conditioning, two fireplaces, and a 630 square foot attached garage. The comparable is located 0.18 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The comparable has an improvement assessment of \$216,734 or \$58.51 per square foot of living area. Based upon this evidence, the board of review requested confirmation of the subject property'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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of five comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2, #3, and #4, which are located more than one mile from the subject property.

On this limited record, the Board finds the best evidence of assessment equity to be the appellant's comparable #1 and the one board of review comparable, which are similar to the subject in location, dwelling size, and some features. However, the appellant's comparable #1 is older and lacks a recreation room compared to the subject. These comparables have improvement assessments of \$143,449 and \$216,734 or \$43.50 and \$58.51 per square foot of living area, respectively. The subject's improvement assessment of \$189,673 or \$56.52 per square foot of living area is bracketed by the best comparables in this record.

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 taxation 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 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.

Based on the foregoing, and after considering appropriate adjustments to the best comparables in the record for differences when compared to the subject, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and 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: January 18, 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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