



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

APPELLANT: Milton Robinson
DOCKET NO.: 20-02103.001-R-1 through 20-02103.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Milton Robinson, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-02103.001-R-1	16-25-104-001	210,279	261,973	\$472,252
20-02103.002-R-1	16-25-104-013	112,099	0	\$112,099

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 construction with 6,732 square feet of living area. The dwelling was constructed in 1902. Features of the home include a full basement, central air conditioning, two fireplaces, and a detached 726 square foot garage. The property consists of two parcels with a total land area of 1.388 acres and is located in Highland Park, Moraine Township, Lake County.¹

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 3-story homes of wood siding, stucco, or dryvit exterior construction ranging in size from 4,775 to

¹ The parties differ as to the square footage of the subject's two parcels. The Board finds the best description of the subject property is found in the property record cards presented by the board of review.

5,923 square feet of living area. The dwellings are from 26 to 120 years old. The homes each have central air conditioning and one to three fireplaces. Three of the homes each have a full basement and three of the comparables have an attached garage ranging in size from 462 to 713 square feet of building area. The comparables are located from 0.13 to 0.65 of a mile of the subject property and within the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$116,351 to \$198,265 or from \$22.05 to \$33.47 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$192,030 or \$28.53 per square foot of living area.

The board of review submitted two sets of "Board of Review Notes on Appeal" disclosing the total assessment for the subject parcels of \$584,351. The subject property has an improvement assessment of \$261,973 or \$38.91 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 improved with 2-story to 3-story homes of wood siding, brick, or brick and stucco exterior construction and ranging in size from 6,129 to 6,760 square feet of living area. The dwellings were built from 1894 to 1928 and have reported effective ages from 1901 to 1967. The homes each have a full basement with a recreation room, central air conditioning, and one to four fireplaces. Four of the homes each have a garage ranging in size from 483 to 968 square feet of building area. The board of review's comparable #5 has an inground pool. The comparables are located from 0.19 to 0.48 of a mile of the subject property and within the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$264,770 to \$385,989 or from \$39.17 to \$61.28 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 nine comparables for the Board's consideration. The Board gives less weight to the appellant's comparables, which have considerably smaller homes than the subject property. Moreover, the appellant's comparable #1 does not have a garage and the appellant's comparable #3 does not have a basement. The appellant's comparables #3 and #4 are more recently constructed than the subject property that was built in 1902.

The Board gives less weight to board of review comparable #4, which does not have a garage, and to board of review comparable #5, which has an inground pool unlike the subject property.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1, #2, and #3. These comparables had improvement assessments that ranged from \$275,622 to \$319,834 or from \$44.97 to \$51.86 per square foot of living area. The subject's improvement assessment of \$261,973 or \$38.91 per square foot of living area falls below the range established by the best comparables in this record, which appears to be logical given that the subject is older than each of the best comparables. Based on this record 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.

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

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

APPELLANT

Milton Robinson, 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