



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

APPELLANT: David Benson  
DOCKET NO.: 20-02116.001-R-1  
PARCEL NO.: 16-25-309-016

The parties of record before the Property Tax Appeal Board are David Benson, 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:** \$149,850  
**IMPR.:** \$ 99,288  
**TOTAL:** \$249,138

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 exterior construction with 2,891 square feet of living area. The dwelling was constructed in 1905 and is approximately 115 years old; the dwelling has a reported effective age of 1918. Features of the home include a full basement with 760 square feet of finished area, central air conditioning, three fireplaces and a 360 square foot garage.<sup>1</sup> The property has a total 32,180 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement. In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject. The comparables

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<sup>1</sup> Data not supplied by the appellant has been considered from the property record card supplied by the board of review concerning basement finished area and total parcel size.

are located from .32 of a mile to 1.04-miles from the subject. The comparables consist of either 1.5-story or 2-story dwellings of brick or wood siding exterior construction. The dwellings range in age from 67 to 96 years old and range in size from 2,494 to 3,356 square feet of living area. Each dwelling has a full basement, two of which have finished areas of 479 and 970 square feet, respectively. Features include central air conditioning, one or two fireplaces and a garage ranging in size from 308 to 630 square feet of building area. The comparables have improvement assessments ranging from \$71,903 to \$103,206 or from \$28.83 to \$31.39 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$90,112 or \$31.17 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$249,138. The subject property has an improvement assessment of \$99,288 or \$34.34 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 the subject. The comparables are located from .27 to .79 of a mile from the subject. The comparables consist of either 2-story or 2.5-story dwellings of stucco, brick or wood siding exterior construction. The dwellings were built from 1900 to 1926 and comparable #3 has a newer effective age of 1932. The dwellings range in size from 2,708 to 2,986 square feet of living area. Each dwelling has a full basement, one of which has finished area of 750 square feet. Comparable #1 has a fully finished attic. Two homes each have central air conditioning and each dwelling has one or two fireplaces and a garage ranging in size from 190 to 528 square feet of building area. The comparables have improvement assessments ranging from \$98,155 to \$103,164 or from \$34.55 to \$38.89 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 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 to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 and board of review comparable #1 which each differ from the subject dwelling in story height. The Board has given reduced weight to appellant's comparable #1 due to its location over a mile from the subject property.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #4 along with board of review comparables #2 through #5 which present varying degrees of similarity to the subject in location, age, exterior construction, dwelling size and some features. These comparables have improvement assessments that range from \$94,681 to \$103,206 or from \$30.13 to \$38.89 per square foot of living area. The subject's improvement assessment of \$99,288 or \$34.34 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, 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: September 20, 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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COUNTY

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