



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

APPELLANT: Mitchell Lakin
DOCKET NO.: 20-02117.001-R-1
PARCEL NO.: 16-36-308-063

The parties of record before the Property Tax Appeal Board are Mitchell Lakin, 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: \$72,555
IMPR.: \$177,427
TOTAL: \$249,982

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 3,878 square feet of living area. The dwelling was constructed in 1990 and is approximately 30 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and an attached garage with 506 square feet of building area. The subject also has an inground swimming pool.¹ The property has a site measuring approximately 13,329 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 within the same assessment neighborhood code

¹ Some of the subject's descriptive information was obtained from the subject's property record card submitted by the board of review.

as is assigned to the subject property. The comparables consist of 2-story dwellings of brick or wood siding exterior construction that range in size from 3,491 to 3,884 square feet of living area. The homes range in age from 50 to 56 years old. The comparables each feature a full basement, one with finished area. The comparables also each feature central air conditioning, a fireplace, and a garage ranging in size from 449 to 640 square feet of building area. The comparables have improvement assessments that range from \$123,962 to \$149,617 or from \$35.51 to \$39.14 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$146,859 or \$37.87 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 \$249,982. The subject property has an improvement assessment of \$177,427 or \$45.75 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis containing information on five equity comparables located within the same assessment neighborhood code as is assigned to the subject property. The comparables consist of 2-story dwellings with brick, stone or brick and wood siding exterior construction ranging in size from 3,120 to 4,039 square feet of living area. The homes were built from 1977 to 1996. The comparables each feature a full basement, three with recreation rooms ranging in size from 1,108 to 1,276 square feet of finished area. Each comparable also features central air conditioning and one or two fireplaces. Four comparables each have a garage ranging in size from 506 to 667 square feet of building area. The comparables have improvement assessments ranging from \$142,600 to \$237,804 or from \$45.71 to \$58.88 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 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 appellant's comparables due to each of these comparables being older in age relative to the subject dwelling. The Board gave less weight to board of review comparables #1, #2, and #3 based on their significantly smaller dwelling sizes relative to the subject dwelling, in addition to having recreation rooms in the basement ranging in size from 1,108 to 1,276 square feet of finished area, dissimilar to the subject's unfinished basement.

On this record, the Board finds the board of review comparables #4 and #5 to be most similar to the subject in age and dwelling size. These two comparables are also in close proximity to the

subject property as well as similar to the subject in most features. However, board of review comparable #4 lacks a garage and neither comparable has an inground swimming pool, both of which are features of the subject property, suggesting that adjustments to these comparables are appropriate in order to make them more equivalent to the subject property. These two most similar comparables in the record have improvement assessments of \$198,880 and \$237,804 or \$55.00 and \$58.88 per square foot of living area. The subject's improvement assessment of \$177,427 or \$45.75 per square foot of living area is lower than the two best comparables in this record both on an overall improvement assessment basis and on a per square foot of living area basis.

After considering adjustments to the best comparables in this record for differences from the subject, the Board finds that the appellant did not establish by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, a reduction in the subject's improvement 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:

October 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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