



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

APPELLANT: Timothy Cunniff
DOCKET NO.: 20-02120.001-R-1 through 20-02120.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Timothy Cunniff, 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
20-02120.001-R-1	16-25-309-037	219,320	384,503	\$603,823
20-02120.002-R-1	16-25-403-009	142,309	0	\$142,309

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 two parcels improved with a conventional two-story dwelling of wood siding exterior construction containing 6,517 square feet of living area. The dwelling was built in 1985 but has an effective construction date of 1988 and chronological age of 35 years old. Features of the home include a partial basement finished with a 995 square foot recreation room, central air conditioning, one fireplace and an attached garage with 782 square feet of building area. The property has a combined land area of approximately 77,910 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; the land assessment is not contested. In support of this argument the appellant submitted information on four equity comparables improved with conventional or contemporary two-story or three-story dwellings of stone, brick, or stucco construction that range in size from 5,573 to

7,220 square feet of living area. The dwellings ranging in age from 20 to 33 years old. Each comparable has a full or partial basement with finished area ranging in size from 700 to 2,384 square feet. Each comparable has central air conditioning, one or four fireplaces and an attached garage ranging in size from 782 to 1,650 square feet of building area. The comparables have improvement assessments ranging from \$242,477 to \$327,050 or from \$43.51 to \$52.43 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$309,068.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total combined assessment for the subject property of \$746,132. The subject property has an improvement assessment of \$384,503 or \$59.00 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with conventional two-story dwellings of brick or stone and dryvit exterior construction that range in size from 5,760 to 8,183 square feet of living area. The homes were built from 1992 to 2000. Each comparable has a full basement with a recreation room ranging in size from 1,518 to 2,989 square feet, central air conditioning, one to four fireplaces and an attached garage ranging in size from 845 to 1,480 square feet of building area. Comparables #2 and #4 each have in-ground swimming pool. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .13 to 1.31 miles from the subject property. The comparables have improvement assessments ranging from \$420,406 to \$580,537 or from \$64.04 to \$72.99 per square foot of living area.

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 parties submitted information on eight comparables to support their respective positions. The comparables have varying degrees of similarity to the subject property in size and features. The Board gives less weight to appellant's comparable #1 as well as board of review comparables #1 and #2 due to differences from the subject in dwelling size. The Board gives most weight to appellant's comparables #2 through #4 and board of review comparables #3 and #4. These comparables are improved with home that range in size from 6,229 to 7,220 square feet of living area and were built from 1987 to 2000. Appellant's comparables #2 and #3 are described as being contemporary two-story dwellings. Appellant's comparable #4 as well as board of review comparables #3 and #4 are described as conventional two-story homes, like the subject property, making the assessments on these three comparables more relevant. Additionally, appellant's comparable #3 differs from the subject in style, being a three-story dwelling, which detracts from the weight of this comparable even though it is the overall most similar comparable to the subject in dwelling size. The Board also finds that board of review comparable #4 has an in-ground swimming pool, a feature the subject does not have, suggesting

that a downward adjustment to the assessment would be appropriate to make this comparable more equivalent to the subject property. Nevertheless, these five comparables have improvement assessments that range from \$319,968 to \$455,044 or from \$45.30 to \$66.47 per square foot of living area. The subject's improvement assessment of \$384,503 or \$59.00 per square foot of living area falls well within the range established by the best comparables in this record. Based on this record the Board finds the assessment of the subject property as established by the board of review is correct 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: 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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