



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

APPELLANT: Jonathan Weber  
DOCKET NO.: 20-02134.001-R-1  
PARCEL NO.: 16-34-412-035

The parties of record before the Property Tax Appeal Board are Jonathan Weber, 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:** \$75,466  
**IMPR.:** \$167,455  
**TOTAL:** \$242,921

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 is improved with a one-story dwelling of brick exterior construction containing 3,788 square feet of living area. The dwelling was built in 1985 and is approximately 35 years old. Features of the home include a full basement that is finished with a 3,030 square foot recreation room, central air conditioning, two fireplaces, 4½ bathrooms, and an attached garage with 850 square feet of building area. The property has a site that has approximately 20,160 square feet of land area and is 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 information on four equity comparables improved with one-story dwellings of brick exterior construction ranging in size from 3,507 to 4,225 square feet of living area. The homes range in age from 41 to 47 years old. Each comparable has an unfinished full basement, central air conditioning, one fireplace, 2½ or

3½ bathrooms, and an attached garage ranging in size from 528 to 744 square feet of building area. The comparables are located from approximately .37 to .66 of one mile from the subject property. The comparables have improvement assessments ranging from \$126,510 to \$166,238 or from \$36.07 to \$40.63 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$147,826.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$242,921. The subject property has an improvement assessment of \$167,455 or \$44.21 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 with comparable #4 being the same property as appellant's comparable #2. The properties are improved with one-story dwellings of brick exterior construction that range in size from 3,294 to 4,225 square feet of living area. The homes were built from 1977 to 1989 with effective construction dates ranging from 1980 to 1990. Each home has a full basement with two having finished area, central air conditioning, one fireplace, and a garage ranging in size from 506 to 726 square feet of building area. The dwellings have 2½, 3½ or 5½ bathrooms. Comparable #4 also has an in-ground swimming pool. The comparables have improvement assessments ranging from \$158,578 to \$178,301 or from \$39.35 to \$48.14 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 record contains eight equity comparables submitted by the parties to support their respective positions with one comparable being common to the parties. Each of the appellant's comparables is older than the subject dwelling, has fewer bathrooms, unfinished basement area, one less fireplace and a smaller garage than the subject, suggesting each comparable would require an upward adjustment for these differences to make them more equivalent to the subject property. Similarly, board of review comparables #2 through #5 have fewer bathrooms than the subject; comparables #2 through #4 have unfinished basements; each comparable has one less fireplace than the subject; and each comparable has a smaller garage than the subject, suggesting each comparable would require an upward adjustment for these elements to make them more equivalent to the subject property. Board of review comparable #1 has an additional bathroom relative to the subject property suggesting a downward adjustment would be necessary. The common comparable has an in-ground swimming pool, a feature the subject does not have, suggesting a downward adjustment to this comparable would be appropriate. These eight comparables have improvement assessments that range from \$126,510 to \$178,301 or from \$36.07 to \$48.14 per square foot of living area. The two comparables that have finished basement area, board of review comparables #1 and #5, as does the subject property, have improvement assessments of \$162,433 and \$158,578 or \$45.00 and \$48.14 per square foot of

living area, respectively. The subject's improvement assessment of \$167,455 or \$44.21 per square foot of living area falls within the range established by the comparables in this record, is below the two comparables with finished basements on a per square foot of living area basis and is well supported when considering the necessary adjustments to the comparables to make them more equivalent to the subject property. 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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