



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

APPELLANT: Mae Spitz  
DOCKET NO.: 20-02160.001-R-1  
PARCEL NO.: 16-26-407-013

The parties of record before the Property Tax Appeal Board are Mae Spitz, 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:** \$ 89,958  
**IMPR.:** \$132,778  
**TOTAL:** \$222,736

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 brick and wood siding exterior construction with 3,334 square feet of living area. The dwelling was constructed in 1978 and is approximately 42 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an 852 square foot garage. The property has a 14,540 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 assessment. 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 consist of two-story dwellings of stone or brick exterior construction. The homes were 52 to 80 years old and range in size from 3,231 to 3,555 square feet of living area. Each dwelling has a full basement, three of which have finished area. Features include central air

conditioning, one or two fireplaces and an attached garage ranging in size from 420 to 528 square feet of building area. The comparables have improvement assessments ranging from \$112,158 to \$132,306 or from \$34.71 to \$37.42 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$122,324 or \$36.69 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 \$222,736. The subject property has an improvement assessment of \$132,778 or \$39.83 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<sup>1</sup> located in the same assessment neighborhood code as the subject. The comparables consist of two-story dwellings of brick, wood siding or brick and wood siding exterior construction. The homes were built between 1977 and 1986 and range in size from 3,430 to 3,820 square feet of living area. Each dwelling has a full basement, three of which have finished area. Features include central air conditioning, one to three fireplaces and an attached garage ranging in size from 440 to 575 square feet of building area. The comparables have improvement assessments ranging from \$141,426 to \$165,228 or from \$38.95 to \$45.18 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 eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to each of the appellant's suggested comparable dwellings as the homes are from 10 to 38 years older than the subject dwelling that is 42 years old.

The Board finds the best evidence of assessment equity to be the board of review comparables which are more similar to the subject dwelling in age and present varying degrees of similarity to the subject in dwelling size. Three of these homes have finished basement area which is not a feature of the subject indicating that downward adjustments to these comparables would be appropriate to make them more equivalent to the subject. These comparables have improvement

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<sup>1</sup> While the Board recognizes that the grid analysis appears to have a fifth comparable, the data is cutoff beyond the first three characters in each row of descriptive data. Given the lack of substantive data for purposes of analysis, the Board has only considered the four properties for which sufficient data has been provided.

assessments that range from \$141,426 to \$165,228 or from \$38.95 to \$45.18 per square foot of living area. The subject's improvement assessment of \$132,778 or \$39.83 per square foot of living area falls below the range established by the best comparables in this record in terms of overall improvement assessment and within the range on a per square foot basis. Furthermore, the subject's improvement assessment is supported when differences in dwelling size are considered as the best comparables are each larger than the subject dwelling. Based on this record and after considering appropriate adjustments to the best comparables, 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:

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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COUNTY

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