



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

APPELLANT: Les & Sandra Hoffman  
DOCKET NO.: 20-02165.001-R-1  
PARCEL NO.: 16-34-105-051

The parties of record before the Property Tax Appeal Board are Les & Sandra Hoffman, the appellants, 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:** \$78,147  
**IMPR.:** \$143,209  
**TOTAL:** \$221,356

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 3,661 square feet of living area. The dwelling was built in 1978 and is 42 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and an 828 square foot garage. The property has an approximately 21,530 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables located in same assessment neighborhood code as the subject. The comparables are described as two-story dwellings of brick or wood siding exterior construction ranging in size from 3,220 to 4,024 square feet of living area. The dwellings are 55 to 57 years old and have basements with one having finished area. Each comparable has central air conditioning, one

fireplace and a garage ranging in size from 483 to 704 square feet of building area. The comparables have improvement assessments ranging from \$112,852 to \$138,628 or from \$34.45 to \$36.26 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$221,356. The subject property has an improvement assessment of \$143,209 or \$39.12 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 same assessment neighborhood code as the subject. The comparables consist of two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 3,590 to 3,915 square feet of living area. The dwellings were constructed from 1977 to 1985 with comparables #1 and #2 having effective years built of 1992 and 1982, respectively. Each comparable has a basement with a recreation room, central air conditioning, one or two fireplaces and a garage ranging in size from 506 to 792 square feet of building area. Comparables #4 and #5 have inground swimming pools. The comparables have improvement assessments ranging from \$150,495 to \$168,151 or from \$41.92 to \$46.32 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 appellants contend 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 appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted nine equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparable #3 and the board of review comparables which have finished basement area and/or inground swimming pools which are not features of the subject.

The Board finds the best evidence of assessment equity to be appellants' comparables #1, #2 and #4 which are relatively similar to the subject in location, dwelling size, design, and some features. However, the comparables are 13 to 15 years older and have significantly smaller garages when compared to the subject. Nevertheless, these properties have improvement assessments ranging from \$112,852 to \$138,628 or from \$34.45 to \$36.26 per square foot of living area. The subject has an improvement assessment of \$143,209 or \$39.12 per square foot of living area, which falls above the range established by the best comparables in the record. The subject's higher improvement assessment appears justified when considering adjustments to the best comparables for their older ages and smaller garages when compared to the subject. Based on this evidence, the Board finds the appellants 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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