



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

APPELLANT: Eric Kirsner
DOCKET NO.: 20-02166.001-R-1
PARCEL NO.: 16-10-314-020

The parties of record before the Property Tax Appeal Board are Eric Kirsner, 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 ***a reduction*** 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: \$60,193
IMPR.: \$150,546
TOTAL: \$210,739

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 4,562 square feet of living area. The dwelling was built in 1964 and 56 years old with an effective age of 1978 due to remodeling in 1997. Features of the home include a crawl space foundation, central air conditioning, one fireplace and a 484 square foot attached garage. The property has an 18,020 square foot site 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 information on three equity comparables located in same assessment neighborhood code as the subject. The comparables are described as 1.8-story and 2-story dwellings of brick or wood siding exterior construction ranging in size from 4,148 to 4,468 square feet of living area. The dwellings are 55 to 84 years old. Two comparables have basements with one having finished area. One comparable has a

concrete slab foundation. Each comparable has central air conditioning and one or two fireplaces. Two comparables have an attached garage with either 324 or 460 square feet of building area. The comparables have improvement assessments ranging from \$136,039 to \$156,176 or from \$32.79 to \$34.95 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$153,693.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$221,359. The subject property has an improvement assessment of \$161,166 or \$35.33 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted the subject's property record and a grid analysis on five equity comparables located in the same assessment neighborhood code as the subject. The comparables are described as 2-story dwellings of stone, brick, or brick and wood siding exterior construction ranging in size from 4,030 to 4,998 square feet of living area. The dwellings were constructed from 1950 to 1977 and have effective years built from 1976 to 1995. The comparables have full basements, three of which have a recreation room. Other features include central air conditioning, one to three fireplaces and garages ranging in size from 390 to 903 square feet of building area. The comparables have improvement assessments ranging from \$158,365 to \$275,798 or from \$36.69 to \$61.95 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 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #2 along with board of review comparables #1 through #4 due differences in age and finished basement area when compared to the subject. Furthermore, board of review comparable #1 appears to be an outlier due to its significantly higher improvement assessment when compared to the other comparables in the record.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3 along with board of review comparable #5. These comparables are relatively similar to the subject in location, dwelling size, design, age and some features. However, each comparable has a basement unlike the subject, suggesting downward adjustments to make them more equivalent to the subject. These properties have improvement assessments ranging from \$136,039 to \$183,361 or from \$32.79 to \$36.69 per square foot of living area. The subject has an improvement assessment of \$161,166 or \$35.33 per square foot of living area, which falls within

the range established by the best comparables in the record on an overall basis but above on a per square foot basis. Therefore, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Eric Kirsner, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085