



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

APPELLANT: Craig Frankel
DOCKET NO.: 20-02173.001-R-1
PARCEL NO.: 16-34-305-028

The parties of record before the Property Tax Appeal Board are Craig Frankel, 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: \$59,903
IMPR.: \$155,114
TOTAL: \$215,017

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 exterior construction with 4,152 square feet of living area. The dwelling was built in 1964 and is approximately 56 years old with an effective year built of 1966. Features of the home include a full basement finished with a recreation room, central air conditioning, one fireplace and an attached garage with 483 square feet of building area. The property has a site with approximately 20,010 square feet of land area 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 four equity comparables improved with two-story dwellings of brick, stucco or wood siding exterior construction ranging in size from 3,066 to 4,908 square feet of living area. The homes range in age from 49 to 93 years old. The comparables have full basements with one having finished

area. Each property has central air conditioning, one or two fireplaces and an attached garage ranging in size from 409 to 528 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from 699 to 2,114 feet from the subject property. The comparables have improvement assessments ranging from \$95,156 to \$138,628 or from \$27.77 to \$35.05 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$133,185.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$215,017. The subject property has an improvement assessment of \$155,114 or \$37.36 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 improved with two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 3,564 to 4,127 square feet of living area. The homes were built from 1966 to 1979. Comparables #1, #2 and #3 have effective years built from 1970 to 1973. The comparables have full basements with four having recreation rooms. Each property has central air conditioning, one or two fireplaces and an attached garage ranging in size from 483 to 897 square feet of building area. Comparables #1, #3, #4 and #5 each have an inground swimming pool and/or clay tennis court. The comparables have the same assessment neighborhood code as the subject property and are located from 304 to 2,524 feet from the subject property. The comparables have improvement assessments ranging from \$141,048 to \$176,028 or from \$37.78 to \$43.49 per square foot of living area. Based on this evidence, the board of review requested no change to 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 record contains nine comparables submitted by the parties to support their respective positions. The Board gives less weight to the appellant's comparables #1, #2 and #5 due to significant differences from the subject dwelling in size and/or age.

The Board finds the best evidence of assessment equity to be appellant's comparable #3 and the board of review comparables which overall are more similar to the subject dwelling size and age. However, the Board finds appellant's comparable #3 has an unfinished basement suggesting an upward adjustment to this comparable to make it more equivalent to the subject. The Board finds the board of review comparables have dwellings that are from 2 to fifteen years newer than the subject dwelling suggesting that downward adjustments to the comparables would be appropriate to account for age. Additionally, board of review comparables #1, #3, #4 and #5 have inground swimming pools, whereas the subject has no swimming pool, suggesting that downward

adjustments to the comparables would be appropriate. Nevertheless, these comparables have improvement assessments ranging from \$138,628 to \$176,028 or from \$34.50 to \$43.49 per square foot of living area. The subject's improvement assessment of \$155,114 or \$37.36 per square foot of living area falls within the range established by the best comparables in this record on an overall basis. Based on this record 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

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

APPELLANT

Craig Frankel, 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