



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

APPELLANT: Blake Levine
DOCKET NO.: 20-02182.001-R-1
PARCEL NO.: 16-26-414-015

The parties of record before the Property Tax Appeal Board are Blake Levine, 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: \$82,146
IMPR.: \$127,173
TOTAL: \$209,319

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 3,296 square feet of living area. The dwelling was constructed in 1968 and is approximately 52 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 468 square foot attached garage. The property has a 12,070 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 four equity comparables with the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 3,060 to 3,259 square feet of living area. The dwellings range in age from 66 to 83 years old. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces

and a garage ranging in size from 456 to 640 square feet of building area. The comparables have improvement assessments that range from \$103,002 to \$113,979 or from \$31.82 to \$35.18 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$111,075 or \$33.70 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 \$209,319. The subject property has an improvement assessment of \$127,173 or \$38.58 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 the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 3,291 to 3,507 square feet of living area. The dwellings were built from 1959 to 1980 with comparable #5 having a reported effective age of 1965. One comparable has a crawl space foundation and four comparables each have a basement, two of which are finished with a recreation room. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 440 to 600 square feet of building area. Comparable #5 has an inground swimming pool. The comparables have improvement assessments that range from \$112,389 to \$152,020 or from \$34.15 to \$43.35 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 record contains a total of nine suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables due to their older dwelling ages when compared to the subject dwelling. The Board has given reduced weight to board of review comparables #1 and #3 as each has a basement recreation room in contrast to the subject's unfinished basement. Furthermore, board of review comparable #1 has a considerably newer dwelling age when compared to the subject. The Board has also given reduced weight to board of review comparable #5 which differs from the subject in that it has a crawl space foundation and an inground swimming pool.

The Board finds best evidence of assessment equity to be board of review comparables #2 and #4, which are overall more similar to the subject in location, dwelling size, design, age and most features. The comparables have improvement assessments of \$124,548 and \$137,095 or \$37.44 and \$40.81 per square foot of living area, respectively. The subject's improvement assessment of \$127,173 or \$38.58 per square foot of living area is bracketed by the two best comparables in the record both in terms of overall improvement assessment and on a square foot basis. Based on this record and after considering adjustments to the best comparables for differences when

compared to the subject, 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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