



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

APPELLANT: Jason Gran  
DOCKET NO.: 20-02196.001-R-1  
PARCEL NO.: 16-23-406-004

The parties of record before the Property Tax Appeal Board are Jason Gran, 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:** \$82,482  
**IMPR.:** \$120,706  
**TOTAL:** \$203,188

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 3-story dwelling of wood siding exterior construction with 3,307 square feet of living area. The dwelling was built in 1924 and is 96 years old. Features of the home include a basement with a recreation room, central air conditioning, a fireplace and a 484 square foot garage.<sup>1</sup> The property has approximately a 10,000 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 located within the same assessment neighborhood code as the subject property. The comparables are described as 2-story dwellings of wood siding or brick exterior construction that

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<sup>1</sup> The Board finds the evidence submitted by the board of review disclosed the subject has a recreation room in the basement which was unrefuted by the appellant.

range in size from 3,055 to 3,724 square feet of living area. The dwellings are 81 to 101 years old. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 414 to 766 square feet of building area. The comparables have improvement assessments that range from \$80,737 to \$120,497 or from \$25.16 to \$32.36 per square foot of living area. Based on this evidence, the appellant 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 \$203,188. The subject property has an improvement assessment of \$120,706 or \$36.50 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 within the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of brick, stucco, or brick and wood siding exterior construction that range in size from 3,300 to 3,395 square feet of living area. The dwellings were constructed from 1925 to 1946 with comparables #2, #3 and #5 having effective years built of 1968, 1949 and 1954, respectively. Four comparables have basements with recreation rooms. One comparable has a slab foundation. Each comparable has central air conditioning, one to three fireplaces, and a garage ranging in size from 440 to 725 square feet of building area. The comparables have improvement assessments that range from \$131,950 to \$149,213 or from \$38.87 to \$45.09 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which have unfinished basements unlike the subject. The Board also gives less weight to board of review comparable #1 which lacks a basement and to board of review comparable #2 due to difference in age when compared to the subject. The Board finds the best evidence assessment equity to be board of review comparable #3, #4 and #5 which overall are more similar to the subject in location, dwelling size, age and most features. These comparables have improvement assessments that range from \$131,950 to \$149,213 or from \$38.87 to \$45.09 per square foot of living area. The subject's improvement assessment of \$120,706 or \$36.50 per square foot of living area falls below the range established by the best comparables in this record. Based on this evidence and after considering adjustments to the 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. In addition, since the board of review did not request an increase, no change in the subject's assessment is warranted.

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: November 22, 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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