



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

APPELLANT: Andrew Absler
DOCKET NO.: 20-02202.001-R-1
PARCEL NO.: 16-10-314-022

The parties of record before the Property Tax Appeal Board are Andrew Absler, 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: \$60,482
IMPR.: \$136,039
TOTAL: \$196,521

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 wood siding exterior construction with 4,148 square feet of living area. The dwelling was built in 1963 with an effective built date of 1974 due to remodeling in 2015 and has a chronological age of approximately 57 years old. Features of the home include both a part crawl space and a part concrete slab foundations, central air conditioning, one fireplace, and an attached garage with 420 square feet of building area.¹ The property has an approximately 18,351 square foot site and is located in Highland Park, Moraine Deerfield 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 suggested equity

¹ The Board finds the best evidence of the property's description was the property record card and schematic drawing of the subject presented by the board of review.

comparables with the same neighborhood code as the subject property and located within 0.97 of a mile from the subject. The comparables are improved with 1-story or 2-story dwellings of brick, wood siding, or stucco exterior construction that range in size from 3,028 to 3,830 square feet of living area. The dwellings range in age from 84 to 102 years old. The appellant reported that three comparables each have a basement within one having finished area and one comparable has a crawl space foundation. Each comparable has central air conditioning, one or four fireplaces, and an attached garage ranging in size from 288 to 528 square feet of building area. The comparables have improvement assessments that range from \$90,654 to \$107,415 or from \$28.05 to \$29.94 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$121,432 or \$29.27 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 \$196,521. The subject property has an improvement assessment of \$136,039 or \$32.80 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted two grid analyses with information on seven suggested equity comparables with the same assessment neighborhood code as the subject property and located within 0.77 of a mile from the subject. The first grid analysis contains four comparables presented by the township assessor and the second grid analysis contains three additional comparables presented by the board of review that have been renumbered #5 to #7 in the order they were presented in the evidence. The comparables are improved with 2-story dwellings of brick, brick and wood siding, or wood siding and stone exterior construction ranging in size from 3,448 to 4,998 square feet of living area. The dwellings were built in 1954 to 1964 with effective built dates ranging from 1968 to 1985. It was reported that three comparables each have a basement with two having finished area, one has an unfinished lower level, and three comparables have crawl space foundations. Each comparable has central air conditioning, one or two fireplaces, and an attached garage ranging in size from 390 to 550 square feet of building area. Comparable #3 also has an inground swimming pool. The comparables have improvement assessments ranging from \$122,602 to \$186,525 or from \$34.79 to \$39.54 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 parties submitted eleven suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2, #3 and #4 as well as board of review comparables #4, #6 and #7 which differ from the subject in dwelling size. In addition, board of review comparable #3 has an inground swimming pool, unlike the subject. The Board also

gives less weight to the appellant's comparable #1 as well as board of review comparables #3 and #5 which each have a lower level or basement, not features of the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2 which lack basements and are more similar to the subject in location, design, age, dwelling size, and most features. The two best comparables have improvement assessments of \$134,916 and \$161,166 or \$34.79 and \$35.33 per square foot of living area. The subject's improvement assessment of \$136,039 or \$32.80 per square foot of living area is bracketed by the two best comparables in the record on an overall improvement assessment basis but below on a per 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: 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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