



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

APPELLANT: Ralph Arnheim  
DOCKET NO.: 20-02212.001-R-1  
PARCEL NO.: 16-25-309-027

The parties of record before the Property Tax Appeal Board are Ralph Arnheim, 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:** \$100,017  
**IMPR.:** \$86,879  
**TOTAL:** \$186,896

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 ranch-style dwelling of brick exterior construction with 2,578 square feet of living area. The dwelling was built in 1963 and is approximately 57 years old. Features of the home include an unfinished full basement, central air conditioning, one fireplace, and a 484 square foot garage. The property has an approximately 12,501 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 neighborhood code as the subject property and located from 0.24 of a mile to 1.23 miles from the subject. The comparables are improved with ranch-style dwellings ranging in size from 2,139 to 2,636 square feet of living area. The dwellings are from 66 to 88 years old. Each comparable has a full basement with one having finished area, central air

conditioning, one fireplace, and a 228 to 714 square foot garage. The comparables have improvement assessments that range from \$59,514 to \$74,876 or from \$26.76 to \$31.85 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$75,986 or \$29.47 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 \$191,201. The subject property has an improvement assessment of \$91,184 or \$35.37 per square foot of living area. In support of the subject's assessment, the board of review submitted information on four equity comparables with the same assessment neighborhood code as the subject property and from 0.20 of a mile to 1.05 miles from the subject. These comparables are improved with ranch-style dwellings of brick or wood siding exterior construction that range in size from 2,178 to 2,851 square feet of living area. The dwellings were built from 1952 to 1963 with comparable #3, the oldest comparable, having an effective year built of 1963. The comparables each have a full basement with two having finished area and one being a walkout style. Each comparable has central air conditioning, one or two fireplaces, and a 462 to 1,035 square foot garage. Comparable #1 has an inground swimming pool. The comparables have improvement assessments that range from \$71,550 to \$123,556 or from \$32.43 to \$43.34 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eight suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, and #3 as well as board of review comparables #1, #2, and #4 which differ from the subject in age, dwelling size, has an inground swimming pool, not a feature of the subject, and/or are located one mile or more from the subject and are less proximate in location to the subject than the other comparables in the record.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4 and board of review comparable #3 which are similar to the subject in age/effective age, dwelling size and most features, except each comparable has basement finish, not a feature of the subject. These two comparables have improvement assessments of \$74,876 and \$100,930 or of \$31.85 and \$35.54 per square feet of living area, respectively. The subject's improvement assessment of \$91,184 or \$35.37 per square foot of living area is bracketed by the two best comparables in the record. However, based on the record and after considering adjustments, such as but not limited to basement finish, to the two best comparables, 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 improvement assessment based on inequity 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: March 21, 2023



\_\_\_\_\_  
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

Ralph Arnheim, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld & 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