



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

APPELLANT: Steven Wasserman
DOCKET NO.: 20-02274.001-R-1
PARCEL NO.: 16-34-305-045

The parties of record before the Property Tax Appeal Board are Steven Wasserman, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & 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: \$59,319
IMPR.: \$132,651
TOTAL: \$191,970

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 owner-occupied dwelling of brick exterior construction with 3,012 square feet of living area. The home was constructed in 1977 and is approximately 43 years old. Features include a basement with finished area, central air conditioning, a fireplace, and a 462 square foot garage. The property has a 19,615 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within 0.24 of a mile from the subject. The comparables are improved with 2-story homes of brick exterior construction ranging in size from 2,600 to 3,309 square feet of living area. The homes are 56 or 57 years old. Each home features a basement, one of which has finished area, central air conditioning, a fireplace, and a garage ranging in size from 400 to

484 square feet of building area. The comparables have improvement assessments ranging from \$98,462 to \$121,474 or from \$36.26 to \$37.91 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$191,970. The subject property has an improvement assessment of \$132,651 or \$44.04 per square foot of living area. Also, as part of the "Board of Review Notes on Appeal," the board of review reported that 2019 was the first year of the general assessment cycle for the subject property and that for tax year 2020 an equalization factor of 1.0047 was applied to non-farm properties in Moraine Township.

In support of its contention of the correct assessment the board of review submitted a copy of a decision of the Property Tax Appeal Board relating to the subject property for the prior tax year under Docket Number 19-06260.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$191,072 based on the evidence submitted by the parties.

Based on this evidence, the board of review requested the subject's assessment be sustained.

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 this appeal is dictated by section 16-185 of the Property Tax Code (35 ILCS 200/16-185). In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket No. 19-06260.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$191,072. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2019 to 2020 tax years are within the same general assessment period and an equalization factor of 1.0047 was applied in Moraine Township in

2020. Furthermore, the decision of the Property Tax Appeal Board for the 2019 tax year has not been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in a total assessment of \$191,970 ($\$191,072 \times 1.0047 = \$191,970$), which is equal to the 2020 assessment of the subject property. Thus, no reduction in the subject's assessment is warranted pursuant to section 16-185 of the Property Tax Code.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains four equity comparables submitted by the appellant for the Board's consideration. The Board gives less weight to comparable #3, which is less similar to the subject in dwelling size than other comparables in this record. The remaining comparables are similar to the subject in dwelling size, but are older homes than the subject and only one of these comparables has finished basement area like the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$118,437 to \$121,474 or from \$36.26 to \$37.91 per square foot of living area. The subject's improvement assessment of \$132,651 or \$44.04 per square foot of living area is above the range of the best comparables in this record, but appears to be justified given the subject's newer age and finished basement area. The Board finds on this record that the best comparables presented by the appellant fail to establish a lack of assessment equity and thus, the assessment as established due to the application of Section 16-185 results in no change in the assessment.

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:

May 16, 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

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