



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

APPELLANT: Dee Kahnweiler-Levenson  
DOCKET NO.: 20-02284.001-R-1  
PARCEL NO.: 16-36-210-023

The parties of record before the Property Tax Appeal Board are Dee Kahnweiler-Levenson, 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:** \$113,303  
**IMPR.:** \$62,109  
**TOTAL:** \$175,412

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 one-story dwelling of brick exterior construction with 2,067 square feet of living area. The dwelling was constructed in 1948 and is approximately 72 years old. The dwelling has a reported effective age of 1952 due to remodeling in 1989.<sup>1</sup> Features of the home include a concrete slab foundation, central air conditioning, two fireplaces and a 518 square foot garage. The property has an approximately 15,260 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 and located from .22 of

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<sup>1</sup> The subject's property record provided by the board of review disclosed the subject dwelling was remodeled in 1989 and has an effective year built of 1952.

a mile to 1.02 miles from the subject property. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 1,778 to 2,142 square feet of living area. The dwellings range in age from 66 to 88 years old. The appellant reported that two comparables have concrete slab foundations and two comparables have partial basements. Each comparable has central air conditioning and a fireplace. Three comparables each have a garage ranging in size from 228 to 457 square feet of building area. The comparables have improvement assessments that range from \$35,190 to \$59,514 or from \$19.79 to \$27.78 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$49,246 or \$23.82 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 \$175,412. The subject property has an improvement assessment of \$62,109 or \$30.05 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on five comparables with the same assessment neighborhood code as the subject and located from .23 to .89 of a mile from the subject property. The comparables are improved with one-story dwellings of wood siding, brick or brick and wood siding exterior construction ranging in size from 1,958 to 2,206 square feet of living area. The dwellings were built from 1949 to 1954 with comparables #3 and #4 having reported effective ages of 1956 and 1961, respectively. One comparable has a concrete slab foundation, one comparable has a crawl space foundation and three comparables each have a basement, one of which is a walk-out and one of which is finished with a recreation room. Each comparable has central air conditioning and a fireplace. Four comparables each have a garage ranging in size from 396 to 1,035 square feet of building area. The comparables have improvement assessments that range from \$58,325 to \$81,247 or from \$29.79 to \$40.30 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 #2 and #4, as well as board of review comparables #2, #4 and #5 due to their dissimilar basement foundations when compared to the subject's concrete slab foundation. Furthermore, the appellant's comparable #2 has a smaller dwelling size when compared to the subject and the appellant's comparable #4 is older in age when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #3, along with board of review comparables #1 and #3, which are overall more similar to the subject in dwelling size, design, age, foundation type and some features, except all of the comparables have one less fireplace when compared to the subject and two comparables have no garage, as does the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. These four comparables have improvement assessments that range from \$43,494 to \$67,360 or from \$21.21 to \$31.17 per square foot of living area. The subject's improvement assessment of \$62,109 or \$30.05 per square foot of living area falls within the range established by the best comparables in the record. Based on this record 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.

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: September 20, 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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