



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

APPELLANT: Anne Kaplan  
DOCKET NO.: 20-02287.001-R-1  
PARCEL NO.: 16-24-101-003

The parties of record before the Property Tax Appeal Board are Anne Kaplan, 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:** \$75,314  
**IMPR.:** \$101,335  
**TOTAL:** \$176,649

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 brick exterior construction with 2,943 square feet of living area. The dwelling was constructed in 1954 and is approximately 66 years old. The dwelling has a reported effective age of 1965.<sup>1</sup> Features of the home include a basement finished with a recreation room, central air conditioning, a fireplace and a 552 square foot garage. The property has a 9,130 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

---

<sup>1</sup> The subject's property record card provided by the board of review disclosed the subject dwelling was remodeled in 1996 and has an effective age of 1965. The property record card also described the subject dwelling as having a 664 square foot recreation room, which was not reported by the appellant.

comparables with the same assessment neighborhood code as the subject. The comparables are improved with 2-story dwellings of brick exterior construction ranging in size from 2,678 to 3,042 square feet of living area. The dwellings range in age from 82 to 85 years old. The comparables each have a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 200 to 400 square feet of building area. The comparables have improvement assessments that range from \$76,153 to \$96,881 or from \$28.03 to \$32.16 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$88,584 or \$30.10 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 \$181,760. The subject property has an improvement assessment of \$106,446 or \$36.17 per square foot of living area.

In response to the appeal, the board of review provided a duplicate copy of the appellant's grid analysis with a handwritten notation that states "assessment records indicate the subject's basement has 664 square feet of finished area" and also emphasizing the older ages of the appellant's comparable dwellings.

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. The comparables are improved with 2-story or 2.5-story dwellings of wood siding, brick, brick and wood siding, or brick and stucco exterior construction ranging in size from 2,800 to 2,991 square feet of living area. The dwellings were built from 1905 to 1963 with comparables #2, #3 and #4 having reported effective ages of 1957, 1976 and 1955, respectively. The comparables each have a basement, four of which are finished with a recreation room. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 231 to 484 square feet of building area. Comparable #2 has an inground swimming pool. The comparables have improvement assessments that range from \$101,334 to \$121,193 or from \$36.04 to \$40.52 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 and board of review comparables #3 and #4 due to their older actual ages when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #5, which are overall more similar to the subject in dwelling size, design, age and some features. However, the Board finds board of review comparable #1 has no basement recreation room, like the subject, suggesting an upward adjustment would be required to make this comparable more equivalent to the subject and board of review comparable #2 has an inground swimming pool suggesting it would require a downward adjustment. These three comparables have improvement assessments that range from \$104,150 to \$111,931 or from \$36.34 to \$37.88 per square foot of living area. The subject's improvement assessment of \$106,446 or \$36.17 per square foot of living area falls within the overall improvement assessment range established by the best comparables in the record but below the range on a square foot basis. 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Anne Kaplan, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld and 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