



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

APPELLANT: Fern Migdal
DOCKET NO.: 20-02291.001-R-1
PARCEL NO.: 16-36-302-081

The parties of record before the Property Tax Appeal Board are Fern Migdal, 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: \$80,870
IMPR.: \$102,945
TOTAL: \$183,815

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 split-level dwelling of brick exterior construction with 2,288 square feet of above grade living area. The dwelling was constructed in 1962 and is 58 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 572 square foot garage. The property has a 16,760 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with a split-level and two, tri-level dwellings of brick exterior construction that range in size from 2,555 to 2,635 square feet of above grade living area. The homes are either 57 or 58 years old. One comparable is reported to have an unfinished basement

and two comparables to have lower levels with finished area. Two comparables have central air conditioning and each comparable has one fireplace. Two comparables have a garage with 546 or 594 square feet of building area, while the remaining comparable is reported to have "None/594" in the grid analysis. The comparables have improvement assessments that range from \$98,438 to \$115,341 or from \$38.53 to \$43.96 per square foot of above grade living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$96,019 or \$41.97 per square foot of above grade living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$183,815. The subject has an improvement assessment of \$102,945 or \$44.99 per square foot of above grade living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables as comparable #4 is a duplicate of its comparable #1. The properties are located in the same assessment neighborhood code as the subject and are improved with split-level dwellings of brick and wood siding exterior construction with either 2,294 or 2,418 square feet of above grade living area. The homes were built in 1962 or 1964. One comparable is reported to have an unfinished basement and three comparables to have finished lower levels. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 440 to 572 square feet of building area. Comparable #3 also features an inground swimming pool. The comparables have improvement assessments that range from \$107,140 to \$128,447 or from \$44.31 to \$55.99 per square foot of above grade living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven equity comparables for the Board's consideration, as one property was submitted twice. The Board gives less weight to the appellant's comparables #2 and #3 along with board of review comparables #1, #3 and #5 which differ from the subject in design, presence of an inground swimming pool and/or feature finished lower levels in contrast to the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be the remaining two comparables which are more similar to the subject in location, age, design, dwelling size and features. These comparables had improvement assessments of \$98,438 and \$107,140 or for \$38.53 and \$44.31 per square foot of above grade living area. The subject's improvement assessment of \$102,945 or \$44.99 per square foot of above grade living area is bracketed by the two best comparables in this record on an overall basis and is slightly higher than the two best comparables on a per

square foot basis. Accepted real estate theory provides that, all things being equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Therefore, given the subject's slightly smaller dwelling size, a higher per square foot value appears to be logical. After considering adjustments to the comparables for differences from 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: March 15, 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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