



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

APPELLANT: Paul Friedman
DOCKET NO.: 20-02739.001-R-1
PARCEL NO.: 15-07-301-009

The parties of record before the Property Tax Appeal Board are Paul Friedman, 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: \$63,533
IMPR.: \$148,611
TOTAL: \$212,144

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 is improved with a two-story dwelling of wood siding exterior construction with 3,870 square feet of living area. The dwelling was built in 1989 and is approximately 31 years old. Features of the home include a full walk-out basement that is partially finished, central air conditioning, two fireplaces and an attached garage with 864 square feet of building area. The property has an 87,120 square foot site located in Long Grove, Vernon 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 improved with two-story dwellings of wood siding or brick exterior construction that range in size from 3,607 to 4,212 square feet of living area. The homes range in age from 28 to 34 years old. Each comparable has a full basement with two being a walk-out style with

finished area, central air conditioning, one or two fireplaces and an attached garage ranging in size from 594 to 932 square feet of building area. These comparables have the same assessment neighborhood code as the subject property and are located from approximately .26 to .56 of one mile from the subject property. The comparables have improvement assessments ranging from \$127,866 to \$151,220 or from \$34.92 to \$35.90 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$137,094.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$212,144. The subject property has an improvement assessment of \$148,611 or \$38.40 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with two-story dwellings of brick or brick and wood siding exterior construction. The homes were built from 1985 to 1998. Each property has a full or partial basement with two having finished area and one being a walk-out design. Each comparable also has central air conditioning, two fireplaces and an attached garage ranging in size from 713 to 1,110 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from .16 to .58 of one mile from the subject property. The comparables have improvement assessments ranging from \$150,743 to \$153,428 or from \$40.41 to \$41.33 per square foot of living area.

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 parties submitted information on seven equity comparables to support their respective positions. The comparables are similar to the subject in location, dwelling style, size and relative features. Appellant's comparables #1 and #2 lack finished basement area and have one less fireplace than the subject suggesting each would require an upward adjustment due to the lack of these features. Board of review comparable #2 lacks finished basement area, unlike the subject property, suggesting this comparable would require an upward adjustment for this feature. The comparables have improvement assessments that range from \$127,866 to \$153,428 or from \$34.92 to \$41.33 per square foot of living area. The subject's improvement assessment of \$148,611 or \$38.40 per square foot of living area falls within the range established by the comparables in this record and is well supported after considering the suggested adjustments.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all

that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

Based on this record 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:

December 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

Paul Friedman, 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