



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

APPELLANT: Robert Rudy
DOCKET NO.: 21-00370.001-R-1
PARCEL NO.: 16-36-207-037

The parties of record before the Property Tax Appeal Board are Robert Rudy, 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: \$77,903
IMPR.: \$118,958
TOTAL: \$196,861

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 2021 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 wood siding exterior construction with 3,146 square feet of living area. The dwelling was constructed in 1923, is approximately 98 years old, and has an effective age of 1969. Features of the home include a basement with finished area,¹ central air conditioning, a fireplace, and a garage containing 472 square feet of building area. The property has an approximately 9,440 square foot site and is located in Highland Park, Moraine Township, Lake County.

¹ The board of review comparable grid contains a note stating "Bathroom in basement = some basement finish." The board of review also submitted the subject's Multiple Listing Service (MLS) sheet which notes a full bathroom in the basement, as well as a City of Highland Park permit report for remodeling of two bathrooms. The Board finds the MLS sheet submitted by the board of review, which was not refuted by the appellant, to be the best evidence of basement finish in the record.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within .74 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of 1.5-story or 2-story dwellings of brick exterior construction ranging in size from 2,778 to 3,287 square feet of living area. The homes are 56 to 81 years old. Each dwelling has central air conditioning, one or two fireplaces, a basement with three having finished area, and a garage ranging in size from 360 to 552 square feet of building area. The comparables have improvement assessments ranging from \$91,776 to \$113,093 or from \$32.00 to \$34.41 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$105,705 or \$33.60 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 \$196,861. The subject property has an improvement assessment of \$118,958 or \$37.81 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within .59 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of 2-story dwellings of wood siding or stucco exterior construction ranging in size from 2,892 to 3,573 square feet of living area. The homes were built from 1915 to 1941, with effective ages ranging from 1949 to 1963. Each dwelling has central air conditioning, a fireplace, a basement with finished area, and an attached garage ranging in size from 517 to 920 square feet of building area. Comparable #2 has an additional 280 square foot detached garage. The comparables have improvement assessments ranging from \$115,155 to \$148,165 or from \$38.25 to \$41.47 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 parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds these comparables are similar to the subject in age/effective age, location, dwelling size, and some features. These comparables have improvement assessments that range from \$91,776 to \$148,165 or from \$32.00 to \$41.47 per square foot of living area. The subject's improvement assessment of \$118,958 or \$37.81 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best 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: July 18, 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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