



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

APPELLANT: Eugene Gurevich  
DOCKET NO.: 21-01917.001-R-1  
PARCEL NO.: 16-26-105-031

The parties of record before the Property Tax Appeal Board are Eugene Gurevich, 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:** \$64,501  
**IMPR.:** \$53,586  
**TOTAL:** \$118,087

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 tri-level dwelling of brick exterior construction with 1,373 square feet of living area. The dwelling was built in 1955 and is approximately 66 years old. Features of the home include a finished lower level, central air conditioning, one fireplace, and a garage with 350 square feet of building area. The property has an approximately 9,382 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables with the same neighborhood code as the subject property. The comparables are improved with tri-level dwellings of brick or wood siding exterior construction ranging in size from 1,195 to 1,720 square feet of living area. The homes are either 57 or 67 years old. Each dwelling has a finished lower level and central air conditioning. Two comparables each have

one fireplace. One comparable has a garage with 308 square feet of building area. The comparables have improvement assessments ranging from \$42,344 to \$61,274 or from \$33.58 to \$35.78 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$48,192 or \$35.10 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 \$118,087. The subject property has an improvement assessment of \$53,586 or \$39.03 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables with the same assessment neighborhood code as the subject property. The comparables are improved with tri-level dwellings of brick or brick and wood siding exterior construction ranging in size from 1,268 to 1,579 square feet of living area. The homes were built from 1954 to 1956 and thus range in age from 65 to 67 years old. Comparables #1, #3, and #4 have effective years built of 1977, 1974, and 1975, respectively. Each dwelling has a finished lower level and a garage that ranges from 308 to 924 square feet of building area. Four comparables each have central air conditioning. Three comparables each have one fireplace. Comparable #3 has a basement. The comparables have improvement assessments ranging from \$52,957 to \$63,006 or from \$38.57 to \$46.78 per square foot of living area. Based on this evidence the board of review requested the subject's assessment be confirmed.

### **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 nine equity comparables to support their respective positions. The Board has given reduced weight to the appellant's comparables as well as board of review comparable #5 which are less similar to the subject in dwelling size than the other comparables in this record and/or lack a garage, which is a feature of the subject. The Board also gives reduced weight to board of review comparable #3 due to its basement, a feature the subject lacks.

The Board finds the best evidence of assessment equity to be the board of review's remaining comparables which are identical or more similar to the subject in location, design, age, dwelling size, and most features. These comparables have improvement assessments ranging from \$52,957 to \$63,006 or from \$38.57 to \$46.78 per square foot of living area. The subject's improvement assessment of \$53,586 or \$39.03 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, 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: October 17, 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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