



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

APPELLANT: Andre Leib  
DOCKET NO.: 21-01925.001-R-1  
PARCEL NO.: 16-26-301-020

The parties of record before the Property Tax Appeal Board are Andre Leib, 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:** \$87,256  
**IMPR.:** \$89,490  
**TOTAL:** \$176,746

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 wood siding and brick exterior construction with 2,694 square feet of living area. The dwelling was built in 1961. Features of the home include a finished lower level, central air conditioning, and one fireplace. The property has an approximately 13,651 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 comparables with the same neighborhood code as the subject property. The comparables are improved with split-level dwellings of brick exterior construction ranging in size from 2,334 to 3,260 square feet of living area. The dwellings range in age from 56 to 66 years old. The comparables each have a basement with one having finished area. Each comparable has central

air conditioning. Three comparables each have one or two fireplaces. Three comparables each have a garage ranging in size from 550 to 575 square feet of building area. The comparables have improvement assessments that range from \$66,494 to \$92,974 or from \$28.49 to \$28.89 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$77,115 or \$28.62 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 \$176,746. The subject property has an improvement assessment of \$89,490 or \$33.22 per square foot of living area.

In support of the subject's assessment, the board of review submitted information on five equity comparables with the same assessment neighborhood code as the subject property. These comparables are improved with tri-level dwellings of brick or brick and wood siding exterior construction ranging in size from 2,386 to 2,671 square feet of living area. The dwellings were built from 1955 to 1968 and thus would be 53 to 66 years old. Comparables #3 and #5 were each built in 1955 and have an effective year built of 1963 and 1972, respectively. The comparables each have a finished lower level with comparable #3 also having a basement with finished area. Four comparables each have central air conditioning. Each comparable has one or two fireplaces. Four comparables each have a garage ranging in size from 352 to 539 square feet of building area. The comparables have improvement assessments that range from \$91,730 to \$117,523 or from \$36.59 to \$47.12 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 nine suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which have dissimilar split-level designs when compared to the subject's tri-level design and lack lower levels, a feature of the subject. The Board also gives reduced weight to board of review comparable #3 which has a partial basement with finished area, which is not a feature of the subject.

The Board finds the best evidence of assessment equity to be the board of review's four remaining comparables which are similar to the subject in location, design, age, dwelling size, and most amenities, except three comparables each have a garage, which the subject lacks. Nevertheless, the comparables have improvement assessments ranging from \$91,730 to \$108,535 or from \$36.59 to \$45.49 per square feet of living area. The subject's improvement assessment of \$89,490 or \$33.22 per square foot of living area falls below 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 improvement assessment based on inequity is not warranted.

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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