



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

APPELLANT: Daniel Greenhill
DOCKET NO.: 21-01965.001-R-1
PARCEL NO.: 16-35-301-025

The parties of record before the Property Tax Appeal Board are Daniel Greenhill, 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: \$49,373
IMPR.: \$100,926
TOTAL: \$150,299

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 style dwelling of brick and wood siding construction with 1,869 square feet of living area. The dwelling was built in 1964 and is approximately 57 years old. Features of the home include a finished lower level, central air conditioning, one fireplace, and a garage with 480 square feet of building area. The property has an approximately 20,120 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 assessment neighborhood code as the subject property. The properties are improved with split-level or tri-level style dwellings of brick or wood siding exterior construction ranging in size from 2,049 to 2,599 square feet of living area. The homes are either 59 or 66 years old. Four comparables each have a finished lower level and one

comparable has a basement with finished area. Each comparable has central air conditioning. One comparable has two fireplaces. Three comparables each have a garage that ranges in size from 462 to 900 square feet of building area. The comparables have improvement assessments ranging from \$67,561 to \$108,882 or from \$32.97 to \$51.04 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$79,712 or \$42.65 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 \$150,299. The subject property has an improvement assessment of \$100,926 or \$54.00 per square foot of living area.

The board of review supplied copies of the appellant's grid analysis and the subject's 2016 Multiple Listing Service data sheet which disclosed that the subject had an updated kitchen, roof, and HVAC. Differences of the comparables from the subject were also circled on the appellant's grid analysis.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables with the same assessment neighborhood code as the subject property. The properties are improved with split-level or tri-level style dwellings of brick and wood siding or stone and brick exterior construction ranging in size from 1,803 to 2,051 square feet of living area. The homes were built from 1956 to 1964 and thus range in age from 57 to 65 years old. Comparable #6 which was built in 1964 is reported to have an effective year built of 1977. Each property has a finished lower level, central air conditioning, one or two fireplaces, and a garage that ranges in size from 440 to 882 square feet of building area. The comparables have improvement assessments ranging from \$97,118 to \$113,134 or from \$53.86 to \$60.53 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 twelve equity comparables to support their respective positions. The Board gives reduced weight to the appellant's comparables and board of review comparable #5 due to differences in design, dwelling size, and garage amenity when compared to the subject.

The Board finds the best evidence of assessment equity to the remaining board of review comparables as these properties are identical or most similar to the subject in location, design, age, dwelling size, and features. These seven comparables have improvement assessments that range from \$104,231 to \$113,134 or from \$53.97 to \$60.53 per square foot of living area. The

subject's improvement assessment of \$100,926 or \$54.00 per square foot of living area falls below the range established by the best comparables in this record on an overall improvement assessment basis but within the range on a per square foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to 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:

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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