



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

APPELLANT: Stuart Levin
DOCKET NO.: 21-01968.001-R-1
PARCEL NO.: 16-35-403-017

The parties of record before the Property Tax Appeal Board are Stuart Levin, 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: \$55,657
IMPR.: \$78,805
TOTAL: \$134,462

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 1,739 square feet of living area. The dwelling was constructed in 1981 and is 40 years old. Features of the home include an unfinished basement and a 462 square foot garage. The property has an approximately 17,084 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 reported to be improved with 1.8-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 1,512 to 2,028 square feet of living area. The dwellings range in age from 40 to 70 years old. The appellant reported that three comparables

each have a basement and one comparable has a crawl space foundation. Each comparable has central air conditioning. Two comparables each have one or two fireplaces. Three comparables each have a garage that ranges in size from 380 to 575 square feet of building area. The comparables have improvement assessments that range from \$57,242 to \$87,654 or from \$37.86 to \$43.70 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$72,777 or \$41.85 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 \$134,462. The subject property has an improvement assessment of \$78,805 or \$45.32 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. Board of review comparables #4 and #5 are the same properties as the appellant's comparables #3 and #4, respectively. The properties are improved with 2-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 1,642 to 2,314 square feet of living area. The dwellings were built from 1961 to 1987 and thus range in age from 34 to 60 years old. Comparable #5, the oldest comparable, has a reported effective age of 1970. Each comparable has a basement with two having finished area, central air conditioning, and a garage that ranges in size from 380 to 528 square foot of building area. Four comparables each have one fireplace. The comparables have improvement assessments that range from \$82,526 to \$103,703 or from \$42.35 to \$50.26 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 a total of seven suggested equity comparables for the Board's consideration, two of which are shared by both parties. The Board gives less weight to the appellant's comparables #1, #2, and #4 as well as board of review comparables #2, #3 and #5, which includes one shared comparable, due to differences in dwelling size, age, and/or basement finish when compared to the subject. Additionally, the appellant's comparable #1 lacks a basement foundation and a garage, both features of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3 and board of review comparables #1 and #4, which includes one shared comparable. These two comparables are more similar to the subject in location, design, age, dwelling size, and most features. These two comparables have improvement assessments of \$87,654 and \$82,526 or of \$43.22 and \$50.26 per square foot of living area, respectively. The subject's improvement

assessment of \$78,805 or \$45.32 per square foot of living area falls below the two best comparables in the record on an overall improvement assessment basis but is bracketed by them on a per square foot basis. Based on this record and after considering adjustments to the two 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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