



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

APPELLANT: Danny Portman
DOCKET NO.: 21-01978.001-R-1
PARCEL NO.: 16-34-207-010

The parties of record before the Property Tax Appeal Board are Danny Portman, 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: \$47,016
IMPR.: \$66,504
TOTAL: \$113,520

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 1-story ranch-style dwelling of brick exterior with 1,565 square feet of living area. The dwelling was built in 1955, is approximately 66 years old, and has an effective year built of 1958. Features of the home include a basement with finished area and central air conditioning. The property has an approximately 9,639 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment 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 comparables are improved with 1-story ranch-style dwellings of wood siding or brick exterior construction ranging in size from 1,383 to 1,790 square feet of living area. The homes range in age from 65 to 131 years old. The comparables each have a basement with one of these having

finished area. Three comparables each have central air conditioning and a garage that ranges in size from 252 to 440 square feet of building area. Two comparables each have one or three fireplaces. The comparables have improvement assessments that range from \$44,167 to \$70,034 or from \$29.72 to \$39.13 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$55,753 or \$35.62 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 \$113,520. The subject property has an improvement assessment of \$66,504 or \$42.49 per square foot of living area.

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 comparables are improved with 1-story ranch-style dwellings of brick or wood siding exterior construction ranging in size from 1,360 to 1,781 square feet of living area. The homes were built from 1949 to 1959 and thus range in age from 62 to 72 years old. Comparables #1, #2, and #4 have reported effective years built of 1957, 1953, and 1954, respectively. The comparables each are reported to have a basement with two of these having finished area. Each comparable has central air conditioning. Three comparables each have one fireplace. Seven comparables each have a garage that ranges in size from 280 to 1,440 square feet of building area. The comparables have improvement assessments that range from \$58,080 to \$74,862 or from \$42.03 to \$44.03 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 appellant 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 twelve equity comparables for the Board's consideration. The Board finds the parties' comparables to be similar to the subject in location and dwelling size but with substantial differences from the subject in basement finish, garage amenity, and/or other features. However, the Board gives reduced weight to the appellant's comparable #2 which is a considerably older home than the subject. The remaining comparables have improvement assessments that range from \$50,038 to \$74,862 or from \$36.18 to \$44.03 per square foot of living area. The subject's improvement assessment of \$66,504 or \$42.49 per square foot of living area falls within the range established by the eleven remaining comparables in this record. Based on this record, 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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