



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

APPELLANT: Jill Lazar
DOCKET NO.: 21-01979.001-R-1
PARCEL NO.: 16-34-210-018

The parties of record before the Property Tax Appeal Board are Jill Lazar, 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: \$48,603
IMPR.: \$90,827
TOTAL: \$139,430

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 split-level dwelling of brick exterior construction with 2,241 square feet of living area. The dwelling was built in 1967, is approximately 54 years old, and has an effective year built of 1971. Features of the home include an unfinished basement, central air conditioning, and a 465 square foot garage. The property has an approximately 10,079 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 tri-level dwellings of brick or wood siding exterior construction ranging in size from 1,989 to 2,392 square feet of living area. The dwellings range in age from 54 to 80 years old. The appellant reported that three comparables each have a finished lower

level and one comparable has an unfinished basement. Three comparables each have central air conditioning. Two comparables each have one or two fireplaces. The appellant reported that two comparables each have a garage with either 462 or 513 square feet of building area. The comparables have improvement assessments ranging from \$71,209 to \$85,983 or from \$35.80 to \$38.70 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$82,636 or \$36.87 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 \$139,430. The subject property has an improvement assessment of \$90,827 or \$40.53 per square foot of living area.

The board of review provided a copy of the appellant's grid analysis and property record cards for each of the appellant's comparables to point out some inaccuracies in some of the descriptive information contained in the appellant's grid analysis. Specifically, the board of review disclosed that the appellant's comparables #1 and #2 each had a garage with 420 or 242 square feet of building area, respectively, while the appellant reported that each comparable lacked a garage. The appellant did not refute the board of review disclosure in written rebuttal.

In support of its contention of the correct assessment, the board of review submitted information on five comparable properties with the same assessment neighborhood code as the subject property. The properties are improved with split-level or tri-level dwellings of brick or brick and wood siding exterior construction ranging in size from 2,040 to 2,332 square feet of living area. The dwellings were built from 1960 to 1974 and thus range in age from 47 to 61 years old. Comparables #1, #2, and #3 have effective years built of 1974, 1973, and 1963. The board of review reports that four comparables each have a finished lower level and one comparable has both a basement and a crawl space foundation. Each comparable has central air conditioning and a garage that ranges in size from 440 to 793 square feet of building area. Four comparables each have one fireplace. Comparable #1 has an inground swimming pool. The comparables have improvement assessments ranging from \$89,654 to \$120,546 or from \$41.60 to \$51.69 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 nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, and #4 as well as board of review comparables #1, #2, #3 and #5 which are reported to have tri-level designs and finished lower

levels, unlike the subject. Additionally, board of review comparable #1 has an inground swimming pool, which the subject lacks.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3 and board of review comparable #4 which are split-level dwellings like the subject and are similar to the subject in location, age, dwelling size, and most features. These two properties have improvement assessments of \$82,355 and \$90,565 or of \$37.06 and \$41.60 per square foot of living area. The subject's improvement assessment of \$90,827 or \$40.53 per square foot of living area falls above the overall improvement assessments of the two best comparables in this record but is bracketed by them on a per square foot basis. However, based on this record and after considering adjustments to the two best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is not justified and a reduction in the subject's assessment is 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

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