



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

APPELLANT: Ivan Wolfson
DOCKET NO.: 21-01989.001-R-1
PARCEL NO.: 16-36-303-020

The parties of record before the Property Tax Appeal Board are Ivan Wolfson, 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: \$76,528
IMPR.: \$49,318
TOTAL: \$125,846

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 is improved with a 1-story ranch-style dwelling of brick exterior construction with 1,368 square feet of living area. The dwelling was built in 1953 and is 68 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a garage with 231 square feet of building area. The property has an approximately 8,908 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 1-story ranch-style dwellings of brick or wood siding exterior construction ranging in size from 1,071 to 1,624 square feet of living area. The dwellings range

in age from 67 to 95 years old. Each comparable has a basement with three having finished area, central air conditioning, and one fireplace. Three comparables each have a garage that ranges in size from 252 to 520 square feet of building area. These properties have improvement assessments ranging from \$32,714 to \$51,840 or from \$30.30 to \$32.89 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$42,955 or \$31.40 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 \$125,846. The subject property has an improvement assessment of \$49,318 or \$36.05 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 and bathroom. Differences of the comparables from the subject were also noted on the appellant's grid analysis.

In support of its contention of the correct assessment the board of review submitted information on seven equity comparables with the same assessment neighborhood code as the subject property. Board of review comparables #3 and #6 are the same properties as the appellant's comparables #4 and #1, respectively. The properties are improved with 1-story ranch-style dwellings of brick or brick and wood siding exterior construction ranging in size from 1,164 to 1,540 square feet of living area. The dwellings were built from 1949 to 1954 and thus range in age from 67 to 72 years old. Comparables #1 and #7 have effective years built of 1970 and 1955, respectively. Four comparables each have a basement with two having finished area and three comparables have either a crawl space or a concrete slab foundation. Each dwelling has central air conditioning. Six comparables each have one fireplace. Six comparables each have a garage that ranges in size from 264 to 506 square feet of building area. These properties have improvement assessments ranging from \$38,921 to \$58,291 or from \$27.68 to \$41.28 per square foot of living area. Based on this evidence, the board of review requests no change to the subject's assessment.

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 nine equity comparables for the Board's consideration, including two comparables shared by both parties. The Board gives less weight to the appellant's comparables #2 and #3 as well as board of review comparables #2, #4, #5, and #7 due to differences from the subject in foundation type, age, and/or dwelling size. The Board also gives less weight to the

appellant's comparable #1/board of review comparable #6 which lacks a garage, a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4/board of review comparable #3 and board of review comparable #1 which are similar to the subject in location, design, age, dwelling size, and most features. These two comparables have improvement assessments of \$49,176 and \$58,291 or of \$32.89 and \$41.28 per square foot of living area, respectively. The subject's improvement assessment of \$49,318 or \$36.05 per square foot of living area is bracketed by the two best comparables in this record. 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 prove by 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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