



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

APPELLANT: Adam Moschin
DOCKET NO.: 21-01997.001-R-1
PARCEL NO.: 16-34-414-019

The parties of record before the Property Tax Appeal Board are Adam Moschin, 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: \$65,499
IMPR.: \$254,028
TOTAL: \$319,527

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 brick and wood siding exterior construction with 4,243 square feet of living area. The dwelling was built in 2007 and is approximately 14 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a garage with 671 square feet of building area. The property has a site with approximately 17,328 square feet of land area 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 three equity comparables located in the same assessment neighborhood code as the subject property and within 0.50 of a mile from the subject. The comparables are improved with 2-story dwellings of brick exterior construction ranging in size from 4,035 to 4,668 square feet of living area. The

dwellings are either 18 or 21 years old. Each comparable has a basement with two having finished area, central air conditioning, one fireplace, and a garage that ranges in size from 694 to 725 square feet of building area. These properties have improvement assessments ranging from \$165,435 to \$243,097 or from \$41.00 to \$53.56 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$207,482 or \$48.90 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 \$319,527. The subject property has an improvement assessment of \$254,028 or \$59.87 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 located in the same assessment neighborhood code as the subject property and within 0.51 of a mile from the subject. The comparables are improved with 2-story dwellings of brick, brick and stucco, brick and stone, or stone and stucco exterior construction ranging in size from 3,508 to 4,855 square feet of living area. The dwellings were built from 2004 to 2011 and thus would range in age from approximately 10 to 17 years old. Each comparable has a basement with four having finished area, central air conditioning, one or two fireplaces, and a garage that ranges in size from 682 to 918 square feet of building area. The properties have improvement ranging from \$217,512 to \$293,775 or from \$58.71 to \$62.00 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 record contains eight equity comparables submitted by the parties to support their respective positions. The Board gives less weight to the appellant's comparable #1 as this property appears to be an outlier with a significantly lower improvement assessment than other comparables in this record. The Board also gives less weight to board of review comparables #3 and #4 which are less similar to the subject in dwelling size than other comparables in this record.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables. These comparables are more similar to the subject in location, design, and age with varying degrees of similarity in other features. Two of these comparables lack basement finish, a feature of the subject, each of these comparables has a smaller basement area than the subject, and three of these comparables have less basement finish than the subject, suggesting upward adjustments would be necessary to make them more equivalent to the subject. Each comparable has a larger garage than the subject and two of these comparables has one additional fireplace than the

subject suggesting downward adjustments for these differences would be necessary to make them more equivalent to the subject. Nevertheless, these comparables have improvement assessments ranging from \$217,512 to \$250,720 or from \$52.08 to \$60.51 per square foot of living area. The subject's improvement assessment of \$254,028 or \$59.87 per square foot of living area falls above 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, after considering the suggested adjustments to the comparables for differences from 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:

November 21, 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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