



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

APPELLANT: George Giddens  
DOCKET NO.: 21-02004.001-R-1  
PARCEL NO.: 16-16-205-015

The parties of record before the Property Tax Appeal Board are George Giddens, 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:** \$56,298  
**IMPR.:** \$142,433  
**TOTAL:** \$198,731

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 part one-story and part two-story dwelling of brick and wood siding construction with 2,805 square feet of living area.<sup>1</sup> The dwelling was built in 1977 with an effective year built of 1982 and a chronological age of approximately 44 years. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 525 square feet of building area. The property has an approximately 13,216 square foot site and is located in Highland Park, West Deerfield 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, the comparables have the same assessment neighborhood code as the subject property. The

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<sup>1</sup> The Board finds the best description of the subject property was found in the subject's property record card provided by the board of review which contained a sketch diagram with dimensions and area calculations.

comparables are improved with one-story dwellings of brick exterior construction ranging in size from 2,260 to 2,389 square feet of living area. The homes are 43 or 44 years old. These comparables each have an unfinished basement, central air conditioning, one fireplace, and an attached garage with 504 or 528 square feet of building area. The comparables have improvement assessments ranging from \$87,998 to \$98,503 or from \$36.83 to \$43.20 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$198,731. The subject property has an improvement assessment of \$142,433 or \$50.78 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables with the same assessment neighborhood code as the subject. The comparable are improved with one-story<sup>2</sup> or two-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 2,260 to 2,816 square feet of living area. The homes were built in 1977 or 1978. The board of review reported that one comparable has a concrete slab foundation and three comparables each have a basement, one of which has finished area. Each property has central air conditioning, one fireplace, and an attached garage ranging in size from 462 to 506 square feet of building area. In addition, comparable #3 has a 960 square foot detached garage. The comparables have improvement assessments ranging from \$115,886 to \$142,926 or from \$49.37 to \$51.28 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 seven comparables submitted by the parties to support their respective positions. The Board gives less weight to the appellant's comparables and board of review comparable #4 which have smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #3 which are similar to the subject in location, age, dwelling size and some features. The Board recognizes that board of review comparable #1 has finished basement area, comparable #2 has an additional garage and comparable #3 lacks a basement foundation when compared to the subject. These comparables have improvement assessments that range from \$122,031 to \$142,926 or from \$49.37 to \$50.75 per square foot of living area. The subject's improvement

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<sup>2</sup>The Board finds comparable #4 has ground floor area of 700 square and above ground area of 2,260 square feet suggesting this dwelling is part two-story in design.

assessment of \$142,433 or \$50.78 per square foot of living area falls within the range established by the best comparables on an overall basis but slightly above on a per square foot basis. However, based on this record and after considering adjustments to the best comparables for differences such as features 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:

July 18, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

George Giddens, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld & Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085