



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

APPELLANT: Michael Barnea  
DOCKET NO.: 21-02052.001-R-1  
PARCEL NO.: 16-27-309-019

The parties of record before the Property Tax Appeal Board are Michael Barnea, 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:** \$51,152  
**IMPR.:** \$87,963  
**TOTAL:** \$139,115

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 and wood siding exterior construction with 2,115 square feet of living area. The dwelling was built in 1962 and is approximately 59 years old. Features of the home include a partial basement with finished area and a partial crawl space foundation<sup>1</sup>, central air conditioning, one fireplace, and a 594 square foot garage. The property has an approximately 12,249 square feet 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 located in the same assessment neighborhood code as the subject property and

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<sup>1</sup> The best description of the subject's basement was found in the property record card and schematic drawing submitted by the board of review which was unrefuted by the appellant.

within 0.09 of a mile from the subject. The comparables are improved with split-level dwellings of brick exterior construction with either 2,052 or 2,115 square feet of living area. The dwellings are each 60 years old. One comparable has a partial basement with finished area and a partial crawl space foundation and three comparables each have a concrete slab foundation. Each comparable has central air conditioning. One comparable has one fireplace. Three comparables each have a garage that ranges in size from 484 to 594 square feet of building area. The comparables have improvement assessments that range from \$70,848 to \$77,697 or from \$34.53 to \$37.86 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$76,774 or \$36.30 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 \$139,115. The subject property has an improvement assessment of \$87,963 or \$41.59 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 0.16 of a mile from the subject. The comparables are improved with split-level dwellings of brick and wood siding exterior construction ranging in size from 2,135 to 2,345 square feet of living area. The dwellings were built in either 1961 or 1962 and thus would be approximately 59 or 60 years old. Comparable #2, one of the oldest comparables, has an effective age of 1975. The comparables are each reported to have basement area with three also having finished area<sup>2</sup>. Each comparable has central air conditioning and a garage with either 540 or 594 square feet of building area. Three comparables each have one fireplace. Comparable #2 has an inground swimming pool. The comparables have improvement assessments that range from \$86,685 to \$98,587 or from \$38.50 to \$45.62 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 a total of nine suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #3, and #4 which lack basement area, a feature of the subject. The Board also gives less weight board of review comparable #2 which has an inground swimming pool, which the subject lacks.

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<sup>2</sup> The board of review reported its comparables #3 through #5 have either a crawl space or concrete slab foundation in addition to their basement area.

The Board finds the best evidence of assessment equity to be parties' five remaining comparables which are more similar to the subject in location, design, age, dwelling size, and some features. Two comparables each lack finished basement area and three comparables lack a fireplace, both features of the subject, suggesting upward adjustments for these differences would be necessary to make them more equivalent to the subject. These comparables have improvement assessments that range from \$76,990 to \$91,595 or from \$36.40 to \$42.90 per square foot of living area. The subject's improvement assessment of \$87,963 or \$41.59 per square foot of living area falls within the range established by the 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 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:

December 19, 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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