



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

APPELLANT: David Solomon  
DOCKET NO.: 21-02090.001-R-1  
PARCEL NO.: 16-26-415-023

The parties of record before the Property Tax Appeal Board are David Solomon, 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:** \$77,523  
**IMPR.:** \$73,746  
**TOTAL:** \$151,269

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 one-story dwelling of brick exterior construction with 1,931 square feet of living area. The dwelling was constructed in 1956 and is 65 years old. Features of the home an unfinished basement, central air conditioning, two fireplaces and a 442 square foot garage. The property has a 14,910 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 comparables are improved with one-story dwellings of wood siding or brick exterior construction that range in size from 2,039 to 2,365 square feet of living area and are 67 to 70 years old. The comparables have basements with one having finished area. Each comparable has central air

conditioning and one fireplace. Two comparables each have a garage with 442 or 483 square feet of building area. The comparables have improvement assessments that range from \$56,760 to \$80,151 or from \$26.79 to \$35.61 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 \$151,269. The subject property has an improvement assessment of \$73,746 or \$38.19 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 with the same assessment neighborhood code as the subject property. Comparables #3 and #4 are the same as appellant's comparables #4 and #1, respectively. The comparables are improved with one-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 1,998 to 2,119 square feet of living area. The homes were built from 1951 to 1956 with effective years built from 1956 to 1987. The comparables have basements with four having finished area. Each comparable has central air conditioning and one or two fireplaces. Four comparables each have a garage that ranges in size from 338 to 484 square feet of building area. The comparables have improvement assessments that range from \$56,760 to \$108,512 or from \$26.79 to \$54.31 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 parties submitted eight equity comparables for the Board's consideration with two comparables common to both parties. The Board gives less weight to appellant's comparable #2 due to its considerably larger dwelling size when compared to the subject. The Board finds the best evidence of assessment equity to be the parties' remaining comparables which includes the two common comparables which have varying degrees similarity to the subject in location, age, dwelling size and some features. These comparables have improvement assessments ranging from \$56,760 to \$108,512 or from \$26.79 to \$54.31 per square foot of living area. Excluding the low and high improvement assessments, yields a tighter range from \$69,676 to \$86,604 or from \$34.12 to \$42.85 per square foot of living area. The subject's improvement assessment of \$73,746 or \$38.19 per square foot of living area falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Based on this evidence, 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

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