



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

APPELLANT: Michael Berman
DOCKET NO.: 21-02103.001-R-1
PARCEL NO.: 17-31-305-004

The parties of record before the Property Tax Appeal Board are Michael Berman, 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: \$112,595
IMPR.: \$142,717
TOTAL: \$255,312

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 and wood siding exterior construction with 2,729 square feet of living area. The dwelling was constructed in 1961 with an effective age of 1982.¹ Features of the home include a basement with finished area, central air conditioning, a fireplace and a 572 square foot garage.² The property has a 15,002 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant through counsel contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellant submitted a grid analysis on four equity comparables located in the same neighborhood code as the subject

¹ The subject property had a building permit dated October 2017 for remodel.

² Some of the subject property descriptive information was derived from the board of review's grid analysis or the subject's property record card submitted by the board of review.

as assigned by the township assessor and within .74 of a mile of the subject property. The comparables consist of one-story dwellings of brick or wood siding exterior construction ranging in size from 2,520 to 3,129 square feet of living area that range in age from 54 to 70 years old. Each comparable has a basement with one comparable having finished area, central air conditioning one or two fireplaces and a garage ranging in size from 483 to 588 square feet of building area. The comparables have improvement assessments ranging from \$115,935 to \$130,039 or from \$40.71 to \$50.29 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$255,312. The subject property has an improvement assessment of \$142,717 or \$52.30 per square foot of living area. In support of its contention of the correct assessment the board of review submitted the subject's property record card and a grid analysis on five equity comparables in which three are shared by the appellant. The comparables are located in the same neighborhood code as the subject and within 1.03 miles of the subject property. The comparables consist of one-story dwellings of brick or wood siding and stone exterior construction ranging in size from 2,461 to 2,851 square feet of living area that were built from 1951 to 1963 with comparables #1, #2 and #4 having effective ages of 1975, 1971 and 1963, respectively. Each comparable has a basement with four comparable having finished area, central air conditioning one or two fireplaces and a garage ranging in size from 483 to 588 square feet of building area. Comparable #5 has an inground swimming pool. The comparables have improvement assessments ranging from \$100,930 to \$138,060 or from \$35.54 to \$56.10 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

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 parties submitted six assessment equity comparables with three comparables being shared. The Board gave less weight to the appellant's comparable #1/board of review comparable #3 and appellant's comparable #2 as these properties lack a basement finish when compared to the subject. The Board gave less weight to the appellant's comparable #3/board of review comparable #5 as this property has an inground swimming pool a feature that the subject does not enjoy.

The Board finds the best evidence of assessment equity to be the remaining comparables. These comparables have varying degrees of similarity in location, age, dwelling size and features when compared to the subject. These comparables had improvement assessments ranging from \$100,930 to \$138,060 or from \$35.54 to \$56.10 per square foot of living area. The subject's

improvement assessment of \$142,717 or \$52.30 per square foot of living area falls above the range on an improvement assessment basis but within the range on a price per square foot basis as established by the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Based on this record 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:

August 22, 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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