



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

APPELLANT: Dee Kahnweiler-Levenson
DOCKET NO.: 21-02104.001-R-1
PARCEL NO.: 16-36-210-023

The parties of record before the Property Tax Appeal Board are Dee Kahnweiler-Levenson, 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: \$113,303
IMPR.: \$62,109
TOTAL: \$175,412

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 2,067 square feet of living area. The dwelling was constructed in 1948 and is approximately 73 years old. The dwelling has a reported effective age of 1952. Features of the home include a concrete slab foundation, central air conditioning, two fireplaces and a 518 square foot garage. The property has an approximately 15,260 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. The comparables are improved with one-story dwellings of brick, wood siding or stucco exterior construction ranging in size from 1,809 to 2,142 square feet of living area. The dwellings range in age from 67 to 96

years old. The appellant reported that two comparables have concrete slab foundations and two comparables have basements. Each comparable has central air conditioning and a fireplace. Three comparables each have a garage ranging in size from 228 to 457 square feet of building area. The comparables have improvement assessments that range from \$31,773 to \$59,514 or from \$15.44 to \$28.73 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 \$175,412. The subject property has an improvement assessment of \$62,109 or \$30.05 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on five comparables with the same assessment neighborhood code as the subject. The comparables are improved with one-story dwellings of wood siding, stone and wood siding, or brick and wood siding exterior construction ranging in size from 1,958 to 2,269 square feet of living area. The dwellings were built from 1946 to 1954 with comparable #1 having a reported effective age of 1958. One comparable has a concrete slab foundation. Four comparables are reported to have basements, one of which is a walk-out and one has a recreation room. Each comparable has central air conditioning and a fireplace. Three comparables each have a garage ranging in size from 399 to 1,035 square feet of building area. Comparable #1 has an inground swimming pool. The comparables have improvement assessments that range from \$58,032 to \$97,816 or from \$29.06 to \$44.20 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 appellant's comparable #1 due to its considerably lower improvement assessment and thus it appears to be an outlier. The Board has given less weight to appellant's comparables #3 and #4, as well as board of review comparables #1, #2, #3 and #5 which have basements when compared to the subject's concrete slab foundation. Furthermore, the appellant's comparables #3 and #4 are significantly older dwellings than the subject and board of review comparable #1 has an inground swimming pool, a feature the subject lacks.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and board of review comparable #4 which are overall more similar to the subject in location, dwelling size, design, age, and some features, except each comparable has one less fireplace and no garage when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. These best comparables have improvement assessments

of \$55,300 and \$58,325 or from \$26.48 and \$29.79 per square foot of living area. The subject's improvement assessment of \$62,109 or \$30.05 per square foot of living area falls above the best comparables in the record. However, after considering adjustments to the best comparables for differences including features such as fireplaces and garages 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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