



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

APPELLANT: Scott Greenberg  
DOCKET NO.: 21-02137.001-R-1  
PARCEL NO.: 16-25-309-036

The parties of record before the Property Tax Appeal Board are Scott Greenberg, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago, and the Lake County Board of Review.<sup>1</sup>

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:** \$163,084  
**IMPR.:** \$455,979  
**TOTAL:** \$619,063

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 is improved with a 2-story dwelling of wood siding and Dryvit exterior construction containing 7,080 square feet of living area. The dwelling was built in 1991 with an effective date of construction of 1999 and a chronological age of 30 years old. Features of the home include a walk-out basement with a recreation room, central air conditioning, two fireplaces, and an attached garage with 957 square feet of building area. The property has a site with approximately 34,990 square feet of land area and is located in Highland Park, Moraine Township, Lake County.

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<sup>1</sup> The parties agreed to forgo the scheduled virtual hearing on this case and have the Board issue a decision based on the evidence in the record.

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 improved with 1.5-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 6,229 to 7,457 square feet of living area. The homes range in age from 19 to 67 years old. Each comparable has a basement with finished area, central air conditioning, one to five fireplaces, and an attached garage ranging in size from 851 to 1,190 square feet of building area. Comparable #3 has a detached garage. The comparables have the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$296,721 to \$441,232 or from \$47.64 to \$62.58 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$400,197.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$619,063. The subject property has an improvement assessment of \$455,979 or \$64.40 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 improved with 2-story dwellings of Dryvit, brick, or stone and Dryvit exterior construction ranging in size from 6,644 to 7,166 square feet of living area. The homes were built from 1993 to 2004. Comparable #3 has an effective date of construction of 1998. Each property is reported to have a basement with a recreation room, central air conditioning, one to four fireplaces, and an attached garage ranging in size from 708 to 1,500 square feet of building area. Comparables #1, #3 and #5 each have an inground swimming pool. The comparables have the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$453,275 to \$478,534 or from \$64.04 to \$69.00 per square foot of living area. Based on this evidence, the board of review requests no change to 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 nine comparables submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparables #3 and #4 due to differences from the subject dwelling in age and to board of review comparables #1, #3 and #5 which have an inground swimming pool unlike the subject. The Board finds the best comparables in this record to be the parties' four remaining comparables which overall are more similar to the subject in location, age, size and features. These comparables have improvement assessments that range from \$296,271 to \$464,715 or from \$47.64 to \$69.00 per square foot of living area. The subject's improvement assessment of \$455,979 or \$64.40 per square foot of living area falls

within the range established by the best comparables in this record. Based on this evidence 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 20, 2022



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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