



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

APPELLANT: David & Gail Halperin  
DOCKET NO.: 21-02361.001-R-1  
PARCEL NO.: 15-16-207-007

The parties of record before the Property Tax Appeal Board are David & Gail Halperin, the appellants, 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:** \$42,299  
**IMPR.:** \$174,432  
**TOTAL:** \$216,731

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 two-story dwelling of wood siding and brick exterior construction with 3,172 square feet of living area. The dwelling was constructed in 1998 and is approximately 23 years old. Features of the home include a walk-out basement, central air conditioning, a fireplace and a 1,028 garage. The property has an approximately 13,504 square foot site and is located in Vernon Hills, Vernon Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located within .08 of a mile from the subject. The comparables are improved with two-story dwellings of wood siding and brick or Dryvit and brick exterior construction ranging in size from 3,194 to 3,646 square feet of living area. The dwellings are 21 to 25 years old. The comparables each

have a basement, two of which have finished area. Each comparable has central air conditioning, one to four fireplaces and a garage ranging in size from 525 to 1,003 square feet of building area. The comparables have improvement assessments ranging from \$162,766 to \$183,053 or from \$46.13 to \$51.47 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$157,624 or \$49.69 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 \$216,731. The subject property has an improvement assessment of \$174,432 or \$54.99 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 that have the same assessment neighborhood code as the subject and are located within .09 of a mile from the subject property. The board of review's comparables #2 and #5 are the same properties as the appellants' comparables #2 and #4, respectively. The comparables are improved with two-story dwellings of Dryvit, wood siding and brick, brick, wood siding or Dryvit and brick exterior construction ranging in size from 2,957 to 3,646 square feet of living area. The dwellings were built from 1996 to 1998. The dwellings each have a basement, three of which have finished area. Each comparable has central air conditioning, one to four fireplaces and a garage ranging in size from 536 to 1,003 square feet of building area. The comparables have improvement assessments ranging from \$160,237 to \$183,053 or from \$50.21 to \$54.61 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 taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of seven suggested equity comparables for the Board's consideration, as two comparables were common to the parties. The Board has given less weight to the appellants' comparables #1 and #2, as well as board of review comparables #1, #2 and #4, which includes one common comparable, due to their finished basement area and/or larger dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables, including one common comparable. The Board finds these comparables are similar to the subject in location, dwelling size, design and age. However, each of these best comparables lack a walk-out basement and two of the comparables have considerably smaller garage sizes when compared to the subject, suggesting upward adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, the comparables have improvement

assessments that range from \$162,766 to \$178,392 or from \$50.96 to \$54.26 per square foot of living area. The subject's improvement assessment of \$174,432 or \$54.99 per square foot of living area falls within the range established by the best comparables in the record in terms of overall improvement assessment but somewhat above the range on a square foot basis. After considering adjustments to the best comparables for differences, such as their lack of a walk-out basement and smaller garage size, when compared to the subject, the Board finds the appellants 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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