



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

APPELLANT: Mikhail Trakhtenberg  
DOCKET NO.: 21-02404.001-R-1  
PARCEL NO.: 16-27-114-002

The parties of record before the Property Tax Appeal Board are Mikhail Trakhtenberg, 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:** \$45,317  
**IMPR.:** \$110,336  
**TOTAL:** \$155,653

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 tri-level dwelling of brick and wood siding exterior construction with 2,690 square feet of living area. The dwelling was constructed in 1953, is approximately 68 years old, and has an effective age of 1976. Features of the home include a finished lower level, central air conditioning, and a garage containing 460 square feet of building area. The property has an approximately 7,470 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within .51 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of split-level or tri-level dwellings of wood siding or brick exterior construction ranging in size from 2,390 to 3,070 square feet of living area. The

homes are 53 to 68 years old. Each dwelling has central air conditioning. Four comparables each have a finished lower level and one comparable is reported to have a basement with finished area. Three comparables each have a fireplace and a garage ranging in size from 462 to 512 square feet of building area. The comparables have improvement assessments ranging from \$93,294 to \$114,574 or from \$37.16 to \$39.04 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$103,228 or \$38.37 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 \$155,653. The subject property has an improvement assessment of \$110,336 or \$41.02 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 located within .51 of a mile of the subject and within the subject's assessment neighborhood. Comparables #2 and #5 are the same properties as appellant comparables #1 and #3, respectively. The comparables consist of tri-level dwellings of wood siding, brick or wood siding and brick exterior construction ranging in size from 2,308 to 3,070 square feet of living area. The homes were built from 1953 to 1968, with comparables #1, #4, and #5 having effective ages of 1967, 1974, and 1970, respectively. Each dwelling has central air conditioning, a finished lower level, and a garage ranging in size from 252 to 861 square feet of building area. Four comparables each have one or two fireplaces. Three comparables are reported to have subbasements, with two having finished area. The comparables have improvement assessments ranging from \$107,332 to \$123,705 or from \$37.16 to \$49.86 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 parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board, with two comparables being common to the parties. The Board has given reduced weight to the appellant's comparable #2 due to its lack of garage when compared to the subject. The Board also gives reduced weight to appellant comparable #4, as well as board of review comparables #1, #3, and #4, which have basements, a feature the subject lacks.

The Board finds the best evidence of assessment equity to be the parties' common comparables, which are similar to the subject in age, dwelling size, location, and features. These comparables have improvement assessments of \$114,093 and \$114,574 or \$37.16 and \$38.68 per square foot

of living area. The subject's improvement assessment of \$110,336 or \$41.02 per square foot of living area falls below the best comparables in this record overall. While the improvement assessment is above the best comparables on a per-square-foot basis, the Board finds this logical due to the best comparables' dwelling sizes being larger than the subject dwelling and considering the principle of economies of scale which generally provides that as the size of a property increases, the per unit value decreases, and in contrast, as the size of a property decreases, the per unit value increases. Based on this record and after considering adjustments to the best comparables for differences from 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:

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Mikhail Trakhtenberg, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld & Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085