



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

APPELLANT: Elizabeth Davidson  
DOCKET NO.: 21-02420.001-R-1  
PARCEL NO.: 16-26-404-017

The parties of record before the Property Tax Appeal Board are Elizabeth Davidson, 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:** \$77,498  
**IMPR.:** \$63,490  
**TOTAL:** \$140,988

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 2-story dwelling of wood siding exterior construction with 1980 square feet of living area. The dwelling was constructed in 1935 and is approximately 86 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and an attached garage with 216 square feet of building area. The property has a 17,690 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 a grid analysis with information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables consist of 1.5-story, 1.8-story, and 2-story homes of brick or wood siding exterior construction that range in size from 1,575 to 2,153 square feet of living area. The homes range in age from 74 to 104 years old. The comparables are described as each having a

full unfinished basement, one or two fireplaces, and a garage ranging in size from 324 to 460 square feet of building area. Two dwellings have central air conditioning. The comparables have improvement assessments that range from \$42,201 to \$65,633 or from \$25.89 to \$30.48 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$140,988. The subject property has an improvement assessment of \$63,490 or \$32.07 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on five equity comparables located in the same assessment neighborhood code as the subject property. The comparables consist of 2-story dwellings with wood-siding or stucco exteriors that range in size from 1,785 to 2,186 square feet of living area. The homes were built between 1912 and 1953 and have effective ages ranging from 1930 to 1979. Each comparable features a full basement, four with finished area. Each comparable also has central air conditioning; four homes each have a fireplace; and three comparables have a garage ranging in size from 529 to 720 square feet of building area. The comparables have improvement assessments that range from \$86,589 to \$99,181 or from \$40.66 to \$51.42 per square foot of living area. Based on this evidence, the board of review requested the subject's 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 a total of nine equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #2 and #3 based on their smaller dwelling sizes relative to the subject dwelling. The Board also gave less weight to board of review comparables #3 and #5 based on their lack of a garage which is a feature of the subject property. Finally, the Board gave reduced weight to board of review comparables #1, #2, and #4 based on their newer effective ages relative to the subject and finished basement areas which the subject lacks.

The Board finds the best evidence of equity in assessment in this record to be appellant's comparables #1 and #4 which are most similar to the subject in location, age, unfinished basements, and a garage feature. These two most similar comparables in the record have improvement assessments of \$52,168 and \$65,633 or \$25.89 and \$30.48 per square foot of living area. The subject's improvement assessment of \$63,490 or \$32.07 per square foot of living area is bracketed by the two best comparables in this record on an overall improvement assessment

basis and slightly above on a per square foot basis. However, the subject's slightly higher assessment on per square foot basis appears justifiable given the subject's central air conditioning feature which the comparables lack. After considering adjustments to the two best comparables in this record for differences from the subject, the Board finds that the appellant did not establish by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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.



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Chairman



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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: June 27, 2023



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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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