



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

APPELLANT: Mark Gryl  
DOCKET NO.: 21-02425.001-R-1  
PARCEL NO.: 16-26-217-008

The parties of record before the Property Tax Appeal Board are Mark Gryl, 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:** \$63,981  
**IMPR.:** \$73,244  
**TOTAL:** \$137,225

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 brick exterior construction with 1,648 square feet of living area. The dwelling was constructed in 1967 and is approximately 54 years old. Features of the home include a basement and a 308 square foot garage. The property has an approximately 10,001 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 1.5-story or 2-story homes of brick exterior construction ranging in size from 1,680 to 2,021 square feet of living area. The dwellings range in age from 68 to 84 years old. Each home has a basement, one of which has finished area. Three comparables have

central air conditioning, a fireplace, and a garage ranging in size from 228 to 420 square feet of building area. The comparables have improvement assessments ranging from \$59,612 to \$78,382 or from \$34.36 to \$40.56 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 \$137,225. The subject property has an improvement assessment of \$73,244 or \$44.44 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 the same assessment neighborhood code as the subject. Comparables #2 and #5 are the same properties as the appellant's comparables #3 and #4, respectively. The comparables are improved with 2-story homes of brick, stucco, brick and wood siding, or brick and shingle wood exterior construction ranging in size from 1,515 to 1,862 square feet of living area. The dwellings were built from 1948 to 1953 with comparables #1, #3, and #4 having effective ages of 1974 or 1979. Each home has a basement, four of which have finished area, central air conditioning, and a fireplace. Four comparables have a garage ranging in size from 228 to 529 square feet of building area. The comparables have improvement assessments ranging from \$66,102 to \$91,783 or from \$40.39 to \$51.42 per square foot of living area. Based on this evidence the board of review requested the subject's assessment be sustained.

### **Conclusion of Law**

The appellant 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 *met/did not meet* this burden of proof and a reduction in the subject's assessment *is/is not* warranted.

The record contains a total of seven equity comparables, with two common comparables, for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2, the appellant's comparable #4/board of review's comparable #5, and the board of review's comparable #1, due to substantial differences from the subject in dwelling size, age/effective age, and/or garage amenity.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3/board of review's comparable #2 and the board of review's comparables #3 and #4, which are more similar to the subject in dwelling size, age/effective age, location, and features, although these comparables have central air conditioning and a fireplace unlike the subject and two of these comparables have finished basement area unlike the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$70,075 to \$91,783 or from \$40.39 to \$51.42 per square foot of living area. The subject's improvement assessment of

\$73,244 or \$44.44 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate 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:

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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