



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

APPELLANT: Steven Freed
DOCKET NO.: 21-02932.001-R-1
PARCEL NO.: 16-25-104-030

The parties of record before the Property Tax Appeal Board are Steven Freed, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. in Chicago; and the Lake County Board of Review.¹

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: \$155,213
IMPR.: \$403,766
TOTAL: \$558,979

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 with brick exterior construction containing 5,587 square feet of living area. The dwelling was constructed in 2001. Features of the home include a basement with finished area, central air conditioning, three fireplaces, and a 748 square foot garage. The property has an approximately 26,140 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 information on five equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with 1.75-story or 2-story dwellings of stucco or brick exterior

¹ The Board finds both parties agreed to waive the scheduled hearing for this case and have the decision written on the record.

construction that range in size from 4,690 to 6,363 square feet of living area. The dwellings were built from 1997 to 2005 and have basements, four of which have finished area. Each comparable has central air conditioning, two or four fireplaces and a garage ranging in size from 733 to 888 square feet of building area. Comparable #3 has an inground swimming pool. The comparables have improvement assessments that range from \$168,334 to \$423,602 or from \$35.89 to \$68.00 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 \$558,979. The subject property has an improvement assessment of \$403,766 or \$72.27 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on ten equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with 2-story or 2.5-story dwellings of brick, stone, Dryvit, wood siding, or stucco and stone exterior construction ranging in size from 4,584 to 6,111 square feet of living area. The comparables were built from 1995 to 2006 with comparable #6 having an effective age of 2001. Each comparable has a basement with finished area, central air conditioning, one to four fireplaces, and a garage ranging in size from 672 to 1,100 square feet of building area. Comparable #3 has an inground swimming pool. The comparables have improvement assessments ranging from \$332,119 to \$447,294 or from \$72.45 to \$78.86 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 record contains a total 15 equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2 and #4 as well as board of review comparables #5, #6, #7 and #9 due to differences in dwelling size when compared to the subject. The Board gives less weight to appellant's comparable #3 and board of review comparable #3 which have inground swimming pools, not a feature of the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #5 as well as board of review comparables #1, #3, #4, #8 and #10 which overall are more similar to the subject in location, age, dwelling size, and features. These comparables have improvement assessments ranging from \$353,736 to \$447,294 from \$68.00 to \$78.86 per square foot of living area. The subject's improvement assessment of \$403,766 or \$72.27 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 comparables for differences from the subject property, 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:

November 21, 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

Steven Freed, by attorney:
Abby L. Strauss
Schiller Law P.C.
33 North Dearborn
Suite 1130
Chicago, IL 60602

COUNTY

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