



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

APPELLANT: Richard Himelhoch
DOCKET NO.: 21-03226.001-R-1
PARCEL NO.: 16-36-308-095

The parties of record before the Property Tax Appeal Board are Richard Himelhoch, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$64,080
IMPR.: \$221,237
TOTAL: \$285,317

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 3,502 square feet of living area. The dwelling was constructed in 2000 and is approximately 21 years old. Features of the home include a basement with finished area,¹ central air conditioning, one fireplace, and an attached garage with 682 square feet of building area. The property has an 11,020 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 four equity comparables that are located within .72 of a mile from the subject and have the same assessment

¹ Some descriptive information was drawn from the subject's property record card submitted by the board of review and not refuted by the appellant.

neighborhood code as the subject property. The comparables consist of 2-story dwellings of brick or wood siding exterior construction that range in size from 3,023 to 3,743 square feet of living area. The homes range in age from 20 to 56 years old. Each comparable has a full basement with one comparable having finished area, central air conditioning, one fireplace, and an attached garage ranging in size from 441 to 667 square feet of building area. The comparables have improvement assessments that range from \$133,882 to \$198,880 or from \$44.29 to \$54.98 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$180,110 or \$51.43 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 \$285,317. The subject property has an improvement assessment of \$221,237 or \$63.17 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 are located within .11 of a mile from the subject and have the same assessment neighborhood code as the subject property. The comparables consist of 2-story dwellings with brick, brick and vinyl siding, or brick and stone exterior construction ranging in size from 3,105 to 3,810 square feet of living area. The homes were built from 2002 to 2004. Each comparable has a full basement with finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 420 to 792 square feet of building area. The comparables have improvement assessments ranging from \$212,708 to \$245,747 or from \$64.50 to \$69.95 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 for the Board's consideration. The Board gives less weight to the appellant's comparables due to differences in age, dwelling size, and/or lack of basement finish when compared to the subject.

The Board finds the best evidence of equity in assessment to be the board of review comparables which are overall more similar to the subject property in location, age, dwelling size, finished basement area, and features. These five comparables have improvement assessments that range from \$212,708 to \$245,747 or from \$64.50 to \$69.95 per square foot of living area. The subject's improvement assessment of \$221,237 or \$63.17 per square foot of living area falls within the range established by the best comparables in this record on an overall improvement assessment basis and below the range on a per square foot basis. Based on this record and after

making appropriate adjustments to the best comparables 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 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: January 16, 2024



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

Richard Himelhoch, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

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