



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

APPELLANT: Michael Glenday  
DOCKET NO.: 21-03230.001-R-1  
PARCEL NO.: 16-36-302-052

The parties of record before the Property Tax Appeal Board are Michael Glenday, 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:** \$80,529  
**IMPR.:** \$133,507  
**TOTAL:** \$214,036

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 is improved with a 2-story dwelling of brick and wood siding exterior construction with 2,816 square feet of living area. The dwelling was constructed in 1964 and is approximately 57 years old. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, a fireplace and a 528 square foot garage. The property has an approximately 16,906 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 located within .25 of a mile from the subject property and have the same assessment neighborhood code as the subject. The comparables consist of 2-story dwellings of brick

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<sup>1</sup> The board of review submitted a copy of the subject's property record card disclosing the home has a basement partially finished with a recreation room, which was not refuted by the appellant in rebuttal.

exterior construction that range in size from 2,514 to 3,198 square feet of living area. The homes are either 56 or 58 years old. Each comparable has a basement with two of these having finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 462 to 550 square feet of building area. The comparables have improvement assessments that range from \$102,080 to \$128,456 or from \$40.17 to \$41.69 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$115,454 or \$40.99 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 \$214,036. The subject property has an improvement assessment of \$133,507 or \$47.41 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 .44 of a mile from the subject and have the same assessment neighborhood code as the subject. The comparables consist of 2-story dwellings of brick and wood siding exterior construction ranging in size from 2,780 to 3,229 square feet of living area. The homes were built from 1951 to 1966 with comparables #1 through #4 having effective ages ranging from 1973 to 1983. One comparable has a lower level with finished area, and four comparables each have a basement with two of these having finished area. Four comparables each have one fireplace. Each comparable has central air conditioning and a garage ranging in size from 443 to 576 square feet of building area. The comparables have improvement assessments ranging from \$142,051 to \$168,098 or from \$48.53 to \$53.60 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 appellant's comparables #1 and #2 and board of review comparables #1, #4 and #5 due to differences in age and/or lack of a basement or finished basement area when compared to the subject.

The Board finds the best evidence of equity in assessment to be the parties' remaining comparables which are relatively similar to the subject property in location, age, dwelling size, basement finish and some features. These four comparables have improvement assessments that range from \$118,049 to \$166,569 or from \$41.61 to \$52.98 per square foot of living area. The subject's improvement assessment of \$133,507 or \$47.41 per square foot of living area falls within the range established by the best comparables in this record. 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

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