



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

APPELLANT: Joseph and Rosalie Dixler
DOCKET NO.: 21-03267.001-R-1
PARCEL NO.: 16-36-302-048

The parties of record before the Property Tax Appeal Board are Joseph and Rosalie Dixler, the appellants, 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: \$80,971
IMPR.: \$201,490
TOTAL: \$282,461

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 and wood siding exterior construction with 4,017 square feet of living area. The dwelling was built in 1965 and is approximately 56 years old. The dwelling has an effective age of 1967. Features of the home include a basement with finished area,¹ central air conditioning, two fireplaces, and an attached garage with 437 square feet of building area. The property has an approximately 16,997 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables that are located within .44 of a mile from the subject property and have the same

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

assessment neighborhood code as the subject. The comparables consist of two-story dwellings of brick or wood siding exterior construction ranging in size from 3,712 to 4,292 square feet of living area. The dwellings range in age from 43 to 58 years old. Each comparable has a basement, three of which have finished area, central air conditioning, one fireplace, and an attached garage ranging in size from 441 to 661 square feet of building area. The comparables have improvement assessments ranging from \$147,350 to \$185,971 or from \$38.67 to \$44.68 per square foot of living area. Based on this evidence, the appellants requested a reduction in its improvement assessment of \$166,863 or \$41.54 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 \$282,461. The subject property has an improvement assessment of \$201,490 or \$50.16 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 .53 of a mile from the subject property and have the same assessment neighborhood code as the subject. The comparables consist of two-story dwellings of brick, brick and wood siding, stucco, or stone and wood siding exterior construction ranging in size from 3,663 to 4,569 square feet of living area. The dwellings were built from 1963 to 1977, and three comparables have effective ages from 1970 to 1991. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and an attached garage ranging in size from 462 to 780 square feet of building area. Comparables #2 and #5 each have an inground swimming pool. The comparables have improvement assessments ranging from \$181,109 to \$218,936 or from \$47.92 to \$54.41 per square foot of living area.

Conclusion of Law

The appellants contend 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 appellants 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 appellants' comparables #1 and #4 due to their lack of finished basement area and/or age when compared to the subject. The Board also gives less weight to the board of review comparables #2, #3, and #5 which differ from the subject in age or have an inground swimming pool, which is not a feature of the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables. These comparables are similar to the subject in location, age, dwelling size and most features. The four comparables have improvement assessments that range from \$164,089 to \$215,692 or from \$41.69 to \$52.33 per square foot of living area. The subject's improvement assessment of \$201,490 or \$50.16 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 from the subject property, the Board finds the appellants 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: 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

Joseph and Rosalie Dixler, 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