



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

APPELLANT: Paul Morton
DOCKET NO.: 21-03395.001-R-1
PARCEL NO.: 16-26-108-044

The parties of record before the Property Tax Appeal Board are Paul Morton, 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: \$94,868
IMPR.: \$101,531
TOTAL: \$196,399

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 two-story dwelling of brick and wood siding exterior construction containing 3,158 square feet of living area. The dwelling was built in 1976 and is approximately 45 years old. Features of the home include a full basement with a 1,056 square foot recreation room, central air conditioning, one fireplace, two full bathrooms, two ½ bathrooms, and an attached garage with 506 square feet of building area. The property has a 16,430 square foot site located in Highland Park, Moraine Township, Lake County.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with two-story dwellings of brick exterior construction that range in size from 2,840 to 3,485 square feet of living area. The homes range in age from 57 to 70 years old. Each home has a basement with three having from 540 to 789 square feet of finished area,

central air conditioning, one fireplace, and an attached or detached garage ranging in size from 440 to 528 square feet of building area. The comparables have two or three full bathrooms, and three comparables have an additional one or two ½ bathrooms. The comparables have the same assessment neighborhood code as the subject and are located from approximately .06 to .41 of a mile from the subject property. Their improvement assessments range from \$80,236 to \$99,854 or from \$28.25 to \$29.34 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$91,029.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$196,399. The subject property has an improvement assessment of \$101,531 or \$32.15 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 improved with two-story dwellings of brick or brick and wood siding exterior construction that range in size from 3,000 to 3,371 square feet of living area. The homes were built from 1971 to 1977. Each comparable has a full basement with finished area ranging in size from 1,056 to 1,562 square feet, central air conditioning, one fireplace, 2½ to 3½ bathrooms, and an attached garage ranging in size from 484 to 552 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from approximately .04 to .48 of a mile from the subject property. Their improvement assessments range from \$100,263 to \$136,312 or from \$31.64 to \$41.85 per square foot of living area.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the board of review comparables as these properties are improved with homes more similar to the subject dwelling in age than are the comparables provided by the appellant, which are from 12 to 25 years older than the subject dwelling. The board of review comparables are also improved with homes similar to the subject dwelling in size, style and features. These comparables have improvement assessments that range from \$100,263 to \$136,312 or from \$31.64 to \$41.85 per square foot of living area. The subject's improvement assessment of \$101,531 or \$32.15 per square foot of living area falls within the range established by the best comparables in this record. Based on this record 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: February 20, 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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