



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

APPELLANT: Jonathan Katz  
DOCKET NO.: 21-03396.001-R-1  
PARCEL NO.: 16-26-409-001

The parties of record before the Property Tax Appeal Board are Jonathan Katz, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld & Associates, LLC in Northbrook, and the Lake County Board of Review.<sup>1</sup>

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:** \$94,441  
**IMPR.:** \$202,383  
**TOTAL:** \$296,824

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 4,867 square feet of living area. The dwelling was constructed in 1981 and is approximately 40 years old. Features of the home include a full basement partially finished with a 1,693 square foot recreation room,<sup>2</sup> central air conditioning, one fireplace, 5½ bathrooms, and an attached garage with 1,044 square feet of building area. The property has a 16,360 square foot site located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with two-

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<sup>1</sup> By correspondence dated November 3, 2022, the appellant waived his request for a hearing.

<sup>2</sup> The board of review submitted a copy of the subject's property record card describing the home as having a full basement with 1,693 square feet of recreation room area, which was not refuted by the appellant in rebuttal.

story dwellings of brick exterior construction that range in size from 4,352 to 5,272 square feet of living area and in age from 43 to 51 years old. Each comparable has a full basement with two having finished area, central air conditioning, one or two fireplaces, four full bathrooms, one or two ½ bathrooms, and an attached garage ranging in size from 552 to 575 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from approximately .04 to .14 of a mile from the subject property. Their improvement assessments range from \$152,791 to \$197,822 or from \$34.72 to \$37.52 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$175,212.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$296,824. The subject property has an improvement assessment of \$202,383 or \$41.58 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, wood siding, or brick and wood siding exterior construction that range in size from 4,496 to 5,713 square feet of living area. The homes were built from 1971 to 1990 with comparables #1 and #5 having effective construction dates of 1992 and 2000, respectively. Each home has a full basement with four having finished area ranging in size from 688 to 2,053 square feet, central air conditioning, one fireplace, 3½ to 5½ bathrooms, and an attached garage ranging in size from 462 to 836 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .03 to .54 of a mile from the subject property. These properties have improvement assessments ranging from \$180,685 to \$275,214 or from \$37.70 to \$53.15 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 gives less weight to appellant's comparable #1 and board of review comparable #3 due to differences from the subject in dwelling size and age. The Board gives less weight to appellant's comparables #2 and #3 as well as board of review comparable #4 as none of these properties have finished basement area as does the subject property. The Board gives less weight to board of review comparable #5 due to differences from the subject dwelling in effective age. The Board finds the best evidence of assessment equity to be appellant's comparable #4 and board of review comparables #1, and #2 as these comparables are most similar to the subject in age and most features with the exception each comparable has a smaller garage than the subject and two comparables have one less bathroom than the subject indicating each would require upward adjustments to make them more equivalent to the subject property. These comparables have improvement assessments that range from \$163,813 to \$216,372 or from \$34.72 to \$45.01 per square foot of living area. The subject's improvement assessment of \$202,383 or \$41.58 per

square foot of living area falls within the range established by the best comparables in this record and is well supported after considering the suggested adjustments to the comparables. 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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