



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

APPELLANT: Richard Rosenfeld
DOCKET NO.: 22-00766.001-R-1
PARCEL NO.: 16-21-115-009

The parties of record before the Property Tax Appeal Board are Richard Rosenfeld, 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: \$118,534
IMPR.: \$156,449
TOTAL: \$274,983

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 2022 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 part 1-story, part 2-story dwelling¹ of brick exterior construction with 3,762 square feet of living area. The dwelling was built in 1995 and is approximately 27 years old. Features of the home include a 2,742 square foot unfinished basement, central air conditioning and an 887 square foot garage. The property has an approximately 15,110 square foot site and is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four

¹ Both parties described the subject as being a 1-story dwelling, but the schematic diagram found in the subject's property record card provided by the board of review disclosed the subject is a part 1-story, part 2-story dwelling.

equity comparables with the same assessment neighborhood code as the subject. The comparables are described as 1-story dwellings of wood siding or brick exterior construction ranging in size from 3,489 to 4,287 square feet of living area. The dwellings are from 25 to 28 years old. The comparables each have from a 1,048 to 2,641 square foot basement, one of which has finished area. Each comparable has central air conditioning, one fireplace and a garage that ranges in size from 477 to 792 square feet of building area. The comparables have improvement assessments that range from \$104,832 to \$145,255 or from \$30.00 to \$33.88 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$274,983. The subject property has an improvement assessment of \$156,449 or \$41.59 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables with the same assessment neighborhood code as the subject. The comparables are described as with 1-story dwellings² of brick or brick and wood siding exterior construction ranging in size from 3,576 to 4,083 square feet of living area. The dwellings were built from 1994 to 1996. The comparables each have from a 2,213 to 2,641 square foot basement with one being a walkout design and two having finished area. Each comparable has central air conditioning, one fireplace, and a garage ranging in size from 756 to 1,031 square feet of building area. The comparables have improvement assessments that range from \$161,515 to \$169,870 or from \$39.75 to \$47.50 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 record contains a total of eight suggested equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1, #2 and #3 along with board of review comparables #1 and #4 which have significantly smaller sized or finished basements when compared to the subject, which has an unfinished basement.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4 and board of review comparables #2 and #3 which are overall more similar to the subject in location, age, dwelling size, and most features. These three comparables have improvement assessments

² The board of review's grid analysis described its comparables as being 1-story dwellings, but the above ground living area exceeds the ground floor living area which suggests these comparables may be part 2-story dwellings.

ranging from \$145,255 to \$168,268 or from \$33.88 to \$42.19 per square foot of living area. The subject's improvement assessment of \$156,449 or \$41.59 per square foot of living area falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, 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:

April 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 Rosenfeld, 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