



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

APPELLANT: Robert Trattner  
DOCKET NO.: 22-00841.001-R-1  
PARCEL NO.: 14-21-205-022

The parties of record before the Property Tax Appeal Board are Robert Trattner, 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 ***a reduction*** 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:** \$17,305  
**IMPR.:** \$104,997  
**TOTAL:** \$122,302

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 split-level dwelling of wood siding exterior construction with 1,860 square feet of living area. The dwelling was constructed in 1971 and is approximately 51 years old. Features of the home include a partially finished lower level, central air conditioning, a fireplace, and an attached 500 square foot garage. The property has an approximately 9,988 square foot site and is located in Lake Zurich, Ela Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this claim, the appellant submitted information on four comparable properties that are located within .57 of a mile from the subject and share the same assessment neighborhood code as the subject property. The comparables are improved with split-level dwellings of wood siding exteriors ranging in size from 1,456 to 1,886 square feet of living area. The dwellings are each 51 years old and feature a partially finished lower level, central air

conditioning, and an attached garage ranging in size from 506 to 635 square feet of building area. Two comparables each have a fireplace. The comparables have improvement assessments ranging from \$80,907 to \$105,620 or from \$55.57 to \$57.18 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 \$135,399. The subject property has an improvement assessment of \$118,094 or \$63.49 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five comparable properties that are located within .55 of a mile from the subject and share the same assessment neighborhood code as the subject property. The comparables are improved split-level dwellings of frame construction each containing 1,456 square feet of living area. The dwellings were built in either 1970 or 1971. Each comparable features a partially finished lower level, central air conditioning, and an attached garage containing 506 square feet of building area. Four comparables each feature a fireplace. The comparables have improvement assessments ranging from \$92,111 to \$92,744 or from \$63.26 to \$63.70 per square foot of living area.

#### **Conclusion of Law**

The taxpayer contends assessment inequity with regard to the improvement 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of nine comparable properties for the Board's consideration. The Board gives less weight to appellant's comparable #2 and board of review comparables as each of these homes is significantly smaller in dwelling size when compared to the subject dwelling with each containing approximately 24% less living area relative to the subject.

The Board finds the best evidence of equity in building assessment is appellant's comparables #1, #3, and #4 as these comparables are most similar to the subject in dwelling size, as well as being similar to the subject in location, design, age, and most features. These best comparables have improvement assessments ranging from \$91,423 to \$105,620 or from \$56.00 to \$57.18 per square foot of living area. The subject's improvement assessment of \$118,094 or \$63.49 per square foot of living area falls above the range established by the best comparables in the record. After considering adjustments to the three best comparables in the record for differences from the subject, the Board finds the subject's improvement is inequitably assessment and a reduction in the subject's assessment commensurate with the appellant's request is warranted.

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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