



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

APPELLANT: Melvin Newman  
DOCKET NO.: 22-00927.001-R-1  
PARCEL NO.: 15-23-107-004

The parties of record before the Property Tax Appeal Board are Melvin Newman, 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:** \$36,750  
**IMPR.:** \$134,215  
**TOTAL:** \$170,965

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 two-story dwelling of brick exterior construction containing 3,354 square feet of living area.<sup>1</sup> The dwelling was built in 1994 and is approximately 28 years old. Features of the home include a slab foundation, central air conditioning, one fireplace, 3½ bathrooms, and an attached garage with 441 square feet of building area. The property has a 9,583 square foot site located in Lincolnshire, Vernon Township, Lake County.

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<sup>1</sup> The appellant described the subject home as being a two-story dwelling. The board of review indicated on its grid analysis that the subject has a story height of 1, however, the board of review also described the subject dwelling as having a ground floor area of 1,213 square feet and an above ground living area of 3,354 square feet, which indicates the home is a multi-level dwelling. For purposes of this appeal the Board accepts the appellant's description of the home as being a two-story dwelling.

The appellant contends assessment inequity with respect to the improvement 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 construction that range in size from 3,139 to 3,444 square feet of living area. The dwellings are 27 or 28 years old. Each property has a slab foundation, central air conditioning, one or two fireplaces, 2½ bathrooms, and an attached garage ranging in size from 441 to 483 square feet of building area. These properties are located in the same neighborhood as the subject and from approximately .08 to .3 of a mile from the subject property. These properties have improvement assessments ranging from \$102,979 to \$114,795 or from \$31.51 to \$33.49 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$110,095.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$170,965. The subject property has an improvement assessment of per square foot of living area. \$134,215 or \$40.02

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with one-story or two-story dwellings of brick construction that range in size from 3,354 to 3,502 square feet of living area.<sup>2</sup> The homes were built in 1994 and 1995. Each home has a slab foundation, central air conditioning, one or two fireplaces, 2½ or 3½ bathrooms, and an attached garage with either 441 or 480 square feet of building area. The comparables are in the same neighborhood as the subject property and from approximately .02 to .14 of a mile from the subject. Their improvement assessments ranging from \$129,418 to \$142,493 or from \$38.59 to \$40.69 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 parties submitted information on eight equity comparables to support their respective positions. The comparables are similar to the subject in location and improved with dwellings similar to the subject dwelling in size, age, and features. These comparables have improvement assessments that range from \$102,979 to \$142,493 or from \$31.51 to \$40.69 per square foot of living area. Board of review comparables #1 and #2 are most similar to the subject dwelling in size, each with 3,354 square feet of living area. These two comparables have improvement assessments of \$134,589 and \$129,418 or \$40.13 and \$38.59 per square foot of living area,

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<sup>2</sup> The board of review indicated on its grid analysis that comparables #1 through #3 have a story height of 1, however, the board of review also described the comparables as having ground floor areas of 1,213 and 1,096 square feet and above ground living areas of 3,354 and 3,468 square feet, respectively, which indicates the comparables are improved with multi-level homes.

respectively. The subject's improvement assessment of \$134,215 or \$40.02 per square foot of living area falls within the range established by the comparables in this record and is bracketed by the comparables most similar to the subject in size.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence 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: March 26, 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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