



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

APPELLANT: Robert Rudy  
DOCKET NO.: 22-01091.001-R-1  
PARCEL NO.: 16-36-207-037

The parties of record before the Property Tax Appeal Board are Robert Rudy, 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:** \$80,591  
**IMPR.:** \$123,062  
**TOTAL:** \$203,653

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 is improved with a two-story dwelling with wood siding exterior construction containing 3,146 square feet of living area. The dwelling was built in 1923, with a chronological age of 99 years, but has an effective construction date of 1969.<sup>1</sup> Features of the home include a full unfinished basement, central air conditioning, one fireplace, four bathrooms, and an attached garage with 472 square feet of building area. The property has a 9,443 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 1.8-story or 2-story dwellings of brick or stone exterior construction

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<sup>1</sup> The board of review submitted a copy of the subject's property record card indicating the home was remodeled in 1988.

that range in size from 2,546 to 3,693 square feet of living area. The dwellings range in age from 71 to 81 years old. Each comparable has a full basement with two having finished area, central air conditioning, one or two fireplaces, two to four full bathrooms, one or two half bathrooms, and an attached garage ranging in size from 378 to 690 square feet of building area. These properties have the same assessment neighborhood code as the subject and are located from approximately .2 to 1 mile from the subject property. Their improvement assessments range from \$73,733 to \$107,505 or from \$26.11 to \$29.11 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$87,301.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$203,653. The subject property has an improvement assessment of \$123,062 or \$39.12 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 stone, brick and wood siding, or stone and brick exterior construction that range in size from 3,117 to 3,196 square feet of living area. The homes were built from 1937 to 1947 and have effective construction dates from 1939 to 1964. Each comparable has a full basement with four having finished area, central air conditioning, one or two fireplaces, two or three full bathrooms, one or two half bathrooms, and an attached garage ranging in size from 400 to 484 square feet of building area. These properties have the same assessment neighborhood code as the subject and are located from approximately .28 to .71 of a mile from the subject property. Their improvement assessments range from \$131,080 to \$162,908 or from \$41.55 to \$51.04 per square foot of living area.

The board of review also provided comments with respect to appellant's comparables #1 and #2. The board of review indicated that the assessment for appellant's comparable #1 was based on a foreclosure sale that occurred in March 2019 and "rolled forward." The board of review submitted a copy of the Multiple Listing Service (MLS) listing from the comparable's 2019 sale for a price of \$545,000. The board of review also submitted a subsequent MLS listing associated with appellant's comparable #1 that sold again in June 2023 for a price of \$1,212,500 after being rehabbed. The board of review further explained that the assessed value of appellant's comparable #2 was based on a 2020 sale for a price of \$651,000 and "rolled forward." The board of review submitted a copy of the MLS listing connected with the comparable's 2020 sale for a price of \$651,000. The board of review also submitted a subsequent MLS listing associated with appellant's comparable #2 that sold again in October 2023 for a price of \$1,050,000 after being updated.

### **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 nine comparables similar to the subject in location with varying degrees of similarities to the subject dwelling. The Board gives more weight to the comparables provided by the board of review as these properties are improved with homes more similar to the subject dwelling in size than are the comparables submitted by the appellant. The board of review comparables are relatively similar to the subject dwelling in features with the exception four have finished basements, unlike the subject's unfinished basement, indicating these comparables may require negative or downward adjustments to make them more equivalent to the subject dwelling for this amenity. The board of review comparables have improvement assessments that range from \$131,080 to \$162,908 or from \$41.55 to \$51.04 per square foot of living area. The subject's improvement assessment of \$123,062 or \$39.12 per square foot of living area falls below the range established by the best comparables in this record and is well supported after considering the suggested adjustments. 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:

May 21, 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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