



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

APPELLANT: Gloria & Daniel Reisner
DOCKET NO.: 22-01095.001-R-1
PARCEL NO.: 16-26-414-002

The parties of record before the Property Tax Appeal Board are Gloria and Daniel Reisner, the appellants, 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: \$84,759
IMPR.: \$142,130
TOTAL: \$226,889

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 of brick and wood siding exterior construction containing 3,516 square feet of living area. The dwelling was constructed in 1970 and is approximately 52 years old. Features of the home include a full basement with finished area, central air conditioning, one fireplace, 3½ bathrooms, and an attached garage with 489 square feet of building area. The property has a site with approximately 11,920 square feet of land area located in Highland Park, Moraine Township, Lake County.

The appellants contend inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables improved with two-story dwellings of brick or stucco exterior construction that range in size from 3,297 to 4,192 square feet of living area. The homes range in age from 32 to 57 years old. Each comparable has a full basement with finished area, central air conditioning,

one or two fireplaces, 2½ or 4½ bathrooms, and an attached garage ranging in size from 465 to 726 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from approximately .1 to 1.1 miles from the subject property. Their improvement assessments range from \$117,741 to \$154,400 or from \$35.71 to \$36.83 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$127,103.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$226,889. The subject property has an improvement assessment of \$142,130 or \$40.42 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 or brick and wood siding exterior construction that range in size from 3,512 to 3,588 square feet of living area. The homes were built from 1967 to 1980 with comparable #3 having an effective construction date of 1984. Each home has a full basement with four having finished area, central air conditioning, one fireplace, two or three full bathrooms, one or two half bathrooms, and an attached garage ranging in size from 462 to 759 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from approximately .11 to .72 of a mile from the subject property. Their improvement assessments range from \$136,871 to \$157,628 or from \$38.50 to \$44.62 per square foot of living area.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be comparables submitted by the board of review as these properties are improved with homes that are more similar to the subject dwelling in size than are the comparables provided by the appellants. The board of review comparables are similar to the subject in features with the primary differences being comparable #5 has an unfinished basement, unlike the subject property, but has a larger garage than the subject property, indicating adjustments to the comparable may be needed. Additionally, board of review comparable #1 has a larger garage than the subject, which may necessitate a negative or downward adjustment to make the comparable more equivalent to the subject. The board of review comparables have improvement assessments that range from \$136,871 to \$157,628 or from \$38.50 to \$44.62 per square foot of living area. The subject's improvement assessment of \$142,130 or \$40.42 per square foot of living area falls within the range established by the best comparables in this record demonstrating the subject property is being equitably assessed. Based on this record the Board finds the appellants 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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