



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

APPELLANT: Winnie Levin  
DOCKET NO.: 22-01121.001-R-1  
PARCEL NO.: 16-15-309-055

The parties of record before the Property Tax Appeal Board are Winnie Levin, 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:** \$81,772  
**IMPR.:** \$144,644  
**TOTAL:** \$226,416

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 one-story dwelling of Dryvit exterior construction containing 2,444 square feet of living area. The dwelling was built in 2001 and is approximately 21 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached garage with 483 square feet of building area. The property has a 4,608 square foot site located in Highland Park, Moraine Township, Lake County.

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 one-story dwellings of Dryvit or brick exterior construction that range in size from 2,412 to 3,180 square feet of living area. The homes are 21 or 22 years old. Each comparable has a full unfinished basement, central air conditioning, 2½ bathrooms, and an attached garage ranging in size from 457 to 693 square feet of building area. Three comparables

have one fireplace. The comparables are located along the same street and within one block (379 feet) of the subject property. Their improvement assessments range from \$117,420 to \$178,612 or from \$48.68 to \$56.17 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$130,631.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$226,416. The subject property has an improvement assessment of \$144,644 or \$59.18 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 one-story dwellings of Dryvit, brick or brick and Dryvit exterior construction that range in size from 2,481 to 2,959 square feet of living area. The homes were built in 2000 or 2001. Each comparable has a full basement with three having finished recreation room area, central air conditioning, two full bathrooms, one or two half-bathrooms, and an attached garage ranging in size from 420 to 518 square feet of building area. Three comparables have one fireplace. These properties are located along the same street and within one block (649 feet) of the subject property. Their improvement assessments range from \$157,006 to \$172,621 or from \$55.69 to \$63.28 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 nine equity comparables to support their respective positions. The comparables are similar to the subject in location, age, style and most features. However, the Board gives less weight to appellant's comparables #2, #3 and #4 as well as board of review comparables #4 and #5 due to differences from the subject dwelling in size as these homes are from approximately 19% to 30% larger than the subject dwelling. The Board finds the best evidence of assessment equity to be appellant's comparable #1 and board of review comparables #1, #2 and #3 as these are most similar to the subject dwelling in size. Board of review comparables #2 and #3 each have finished basement area while the subject has an unfinished basement, suggesting downward adjustments would be appropriate to make these properties more equivalent to the subject property. Conversely, board of review comparable #3 has no fireplace, unlike the subject property, indicating an upward adjustment would be appropriate for this difference from the subject. These comparables have improvement assessments that range from \$117,420 to \$172,621 or from \$48.68 to \$63.28 per square foot of living area. The three board of review comparables have a narrower range from \$157,006 to \$172,621 or from \$57.93 to \$63.28 per square foot of living area. The subject's improvement assessment of \$144,644 or \$59.18 per square foot of living area falls within the range established by the best comparables 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:

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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