



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

APPELLANT: Edward Etzkin  
DOCKET NO.: 22-01163.001-R-1  
PARCEL NO.: 16-25-311-014

The parties of record before the Property Tax Appeal Board are Edward Etzkin, 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:** \$66,189  
**IMPR.:** \$61,177  
**TOTAL:** \$127,366

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 tri-level dwelling of brick and wood siding exterior construction with 1,324 square feet of living area. The dwelling was constructed in 1960 and is approximately 62 years old. Features of the home include a finished lower level, central air conditioning, a fireplace, and a garage containing 299 square feet of building area. The property has an approximately 7,050 square foot site and is 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 located within .7 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of tri-level dwellings of brick exterior construction ranging in size from 1,275 to 1,696 square feet of living area. The homes are 61 to 67 years old.

Each dwelling has central air conditioning, a finished lower level, and a garage ranging in size from 228 to 528 square feet of building area. Three comparables each have a fireplace. The comparables have improvement assessments ranging from \$46,059 to \$67,676 or from \$36.12 to \$40.94 per square foot of living area. The appellant also disclosed the subject property is owner occupied. Based on this evidence, the appellant requested a reduced improvement assessment of \$50,742 or \$38.32 per square foot of living area.

The Board takes judicial notice that this property was the subject matter of an appeal before the Board the prior year under Docket No. 21-00279-R-1. In the 2021 appeal, the Board issued a decision lowering the assessment of the subject property to \$123,119 based on the agreement of the parties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$129,729. The subject property has an improvement assessment of \$63,540 or \$47.99 per square foot of living area. The board of review also disclosed that 2019 was the first year of the general assessment period and that an equalization factor of 1.0345 was applied in Moraine Township for tax year 2022.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables located within .7 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of bi-level or tri-level dwellings of brick or brick and wood siding exterior construction ranging in size from 1,144 to 1,413 square feet of living area. The homes were built from 1958 to 1964, with comparable #6 having an effective age of 1963. Each dwelling has central air conditioning and a finished lower level. Two comparables each have a fireplace and five comparables each have a garage ranging in size from 264 to 575 square feet of building area. The comparables have improvement assessments ranging from \$56,894 to \$68,400 or from \$46.52 to \$52.73 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer 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, however, that this matter is controlled by Sec. 16-185 of the Property Tax Code (35 ILCS 200/16-185).

As an initial matter, the Board takes judicial notice that this property was the subject matter of an appeal for the 2021 tax year under Docket No. 21-00279-R-1, in which the Board issued a decision lowering the total assessment of the subject to \$123,119 based on the agreement of the parties.

The Board finds, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record indicates that the subject property is an owner-occupied dwelling. The Board also finds that the 2021 and 2022 tax years are within the same general assessment period and an equalization factor of 1.0345 was applied in Moraine Township in 2022. Furthermore, the decision of the Property Tax Appeal Board for the 2021 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold as of the January 1, 2022 assessment date in order to establish a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code results in a reduced total assessment of \$127,366.

As a final point, the Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #2 along with board of review comparables #2, #4, #5, and #6, which are similar to the subject in age, design, location, dwelling size, and some features. These comparables have improvement assessments ranging from \$46,059 to \$68,400 or from \$36.12 to \$49.92 per square foot of living area. The subject's reduced improvement assessment of \$61,177 or \$46.20 per square foot of living area is within the range established by the best comparables in this record. The Board gave less weight to the parties' remaining comparables, which differ from the subject in dwelling size or design.

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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