



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

APPELLANT: David Cerra  
DOCKET NO.: 22-01180.001-R-1  
PARCEL NO.: 16-25-105-045

The parties of record before the Property Tax Appeal Board are David Cerra, 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:** \$119,190  
**IMPR.:** \$145,028  
**TOTAL:** \$264,218

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 3-story dwelling of wood siding exterior construction with 3,668 square feet of living area. The dwelling was constructed in 1923, is approximately 99 years old, and has a reported effective age of 1944.<sup>1</sup> Features of the home include a full basement with 842 square feet of finished area, two full bathrooms and one half-bathroom, central air conditioning, a fireplace, and a 480 square foot garage. The property has an approximately 15,695 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity

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<sup>1</sup> Additional details regarding the subject property not reported by the appellant such as remodeling done in 1997 are found in the subject's property record card presented by the board of review.

comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with a 3-story and 2.5-story homes of brick or stucco exterior construction ranging in size from 4,027 to 4,426 square feet of living area. The dwellings range in age from 102 to 142 years old. Each home has a partially finished basement, three to five full bathrooms, one or two half-bathrooms, central air conditioning, one or two fireplaces, and a garage ranging in size from 399 to 782 square feet of building area. The comparables have improvement assessments ranging from \$129,491 to \$140,889 or from \$29.73 to \$34.61 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$264,218. The subject property has an improvement assessment of \$145,028 or \$39.54 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on four equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with 2-story homes of brick exterior construction ranging in size from 3,446 to 3,967 square feet of living area. The dwellings were built from 1924 to 1935 and have effective ages ranging from 1942 to 1955. Each home has a full basement with three having finished area. Each home also features three or four full bathrooms, one or two half-bathrooms, central air conditioning, two to six fireplaces, and a garage ranging in size from 393 to 718 square feet of building area. The comparables have improvement assessments ranging from \$162,493 to \$223,660 or from \$47.15 to \$58.37 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 record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 based on their significantly larger dwellings sizes when compared to the subject dwelling. The Board gives less weight to the appellant's comparables #3 and #4 due to significant differences from the subject in bathroom count and year built/effective age, respectively. Lastly, the Board gives less weight to board of review comparable #3 based on its lack of finished basement area, dissimilar to the subject's partially finished basement.

The Board finds the best evidence of assessment equity to be the board of review comparables #1, #2, and #4, which are similar to the subject in dwelling size, age/effective age, location, and most features. However, each of these comparables has a higher bathroom count and a larger

basement finished area relative to the subject dwelling. These comparables have improvement assessments that range from \$189,018 to \$223,660 or from \$47.65 to \$58.37 per square foot of living area. The subject's improvement assessment of \$145,028 or \$39.54 per square foot of living area falls below the range established by the best comparables in this record, which appears to be justified given the subject's smaller finished basement area and fewer bathrooms compared to the best comparables in the record. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, such as finished basement area and bathroom count, 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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