



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

APPELLANT: Alan Bernover
DOCKET NO.: 22-01189.001-R-1 through 22-01189.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Alan Bernover, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-01189.001-R-1	16-27-306-009	38,946	110,083	\$149,029
22-01189.002-R-1	16-27-306-010	4,966	0	\$4,966

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 2,165 square feet of above ground living area. The dwelling was constructed in 1969 and is approximately 53 years old, with an effective age of 1977. Features of the home include a finished lower-level, central air conditioning and an attached garage with 440 square feet of building area. The property has a site consisting of two parcels totaling approximately 11,177 square feet of land area 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 suggested equity comparables located in the same assessment neighborhood as the subject and within .14 of a mile from the subject property. The appellant reported that the comparables are improved with tri-level dwellings of either wood siding or brick exterior construction that range in size from 1,842 to 2,700 square feet of above ground living area. The dwellings range in age from 59 to 61 years old. Each comparable has a finished lower-level and central air conditioning. Two comparables each have one

fireplace. Two comparables each have either an attached or detached garage with 408 and 484 square feet of building area. The comparables have improvement assessments that range from \$86,953 to \$118,978 or from \$41.45 to \$47.21 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$97,587 or \$45.07 per square foot of above ground living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$153,995. The subject property has an improvement assessment of \$110,083 or \$50.85 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three suggested equity comparables located in the same assessment neighborhood as the subject and within .17 of a mile from the subject property. The comparables are improved with tri-level dwellings of brick and wood siding exterior construction that range in size from 1,742 to 2,138 square feet of above ground living area. The dwellings were built in 1961 and 1975 with comparables #1 and #2 having effective ages of 1984 and 1969, respectively. Each comparable has a finished lower-level and an attached garage ranging in size from 286 to 441 square feet of building area. Two comparables have central air conditioning and one fireplace. Comparable #1 has an additional detached garage with 640 square feet of building area. The comparables have improvement assessments ranging from \$93,547 to \$116,248 or from \$49.25 to \$61.64 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted a total of seven comparable properties for the Board's consideration. The Board gives less weight to appellant's comparables #3 and #4 as well as board of review's comparable #3 for their dissimilar dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #2 along with board of review's comparables #1 and #2 which are most similar to the subject in location, design, dwelling size and some features. These comparables have improvement assessments ranging from \$86,953 to \$116,248 or from \$46.90 to \$61.64 per square foot of living area. The subject's improvement assessment of \$110,083 or \$50.85 per square foot of living area, falls within the range of the best comparables in the record. Based on this record, and after considering adjustments to the comparables for differences when compared to the subject, such as older age/effective age, 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 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: June 18, 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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