



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

APPELLANT: Robert Ruderman
DOCKET NO.: 22-01619.001-R-1
PARCEL NO.: 16-25-109-008

The parties of record before the Property Tax Appeal Board are Robert Ruderman, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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: \$155,396
IMPR.: \$117,671
TOTAL: \$273,067

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 two-story dwelling of stucco exterior construction with 3,218 square feet of living area. The dwelling was constructed in 1926. Features of the home include a basement with finished area,¹ central air conditioning, a fireplace and a 400 square foot garage. The property has an approximately 29,046 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the land as the basis of the appeal. The appellant did not contest the subject's improvement assessment. In support of this argument the appellant submitted information on 12 equity comparables that have the same assessment neighborhood code as the subject and are located from .21 to .98 of a mile from the subject

¹ The subject's property record card provided by the board of review revealed the subject dwelling has a 1,075 square foot basement recreation room, which was not refuted by the appellant in any rebuttal evidence.

property. The improved parcels have sites that range in size from 26,267 to 31,716 square feet of land area. The comparables have land assessments ranging from \$108,609 to \$171,582 or from \$4.13 to \$5.42 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$149,877 or \$5.16 per square foot of land area

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$286,203. The subject property has a land assessment of \$168,532 or \$5.80 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables that have the same assessment neighborhood code as the subject and are located from .04 to .11 of a mile from the subject property. The improved parcels have sites that range in size from 21,920 to 32,640 square feet of land area. The comparables have land assessments ranging from \$145,903 to \$181,042 or from \$5.55 to \$6.66 per square foot of land 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains 17 equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1 through #7, #11 and #12, along with board of review comparables #1, #2, #3 and #5 due to their less similar site sizes and/or less proximate locations when compared to the subject in relation to the other comparables in the record.

The Board finds the best evidence of equity to be the appellant's comparables #8, #9 and #10, along with board of review comparable #4, which are overall more similar to the subject in location and site size. The comparables have land assessments ranging from \$133,713 to \$174,175 or from \$4.90 to \$5.63 per square foot of land area. The subject's land assessment of \$168,532 or \$5.80 per square foot of land area falls within the range established by the best comparables in the record in terms of total land assessment but above the range on a per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's land assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is warranted.

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:

April 16, 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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