



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

APPELLANT: Scott Friedenberg
DOCKET NO.: 22-01656.001-R-1
PARCEL NO.: 16-36-406-004

The parties of record before the Property Tax Appeal Board are Scott Friedenberg, 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 **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: \$94,728
IMPR.: \$168,871
TOTAL: \$263,599

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 is composed of a site containing 12,110 square feet of land area improved with a two-story dwelling of stucco and stone exterior construction with 3,535 square feet of living area. The dwelling was constructed in 1954 and has an effective construction date of 1982. Features of the home include a full basement, central air conditioning, one fireplace, and an attached garage with 696 square feet of building area. The property is in Highland Park, Moraine Township, Lake County.

The appellant contends inequity in the land assessment as the basis of the appeal; the appellant is not contesting the improvement assessment. In support of this argument the appellant submitted information on twelve equity comparables each improved with a single-family dwelling. The comparables have sites ranging in size from 11,700 to 12,715 square feet of land area. These properties have the same assessment neighborhood code as the subject property and are located

from .10 to .34 of a mile from the subject property. The land assessments range from \$79,554 to \$96,894 or from \$6.42 to \$7.65 per square foot of land area. The appellant requested the subject's land assessment be reduced to \$82,348.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$263,599. The subject property has a land assessment of \$94,728 or \$7.82 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 each improved with a single-family dwelling. The comparables have sites ranging in size from 11,860 to 12,060 square feet of land area. The comparables have the same assessment neighborhood code as the subject, are located within 274 feet of the subject property, and along the same street and within the same block as the subject. These comparables have land assessments ranging from \$93,819 to \$94,602 or \$7.82 and \$7.91 per square foot of land area. In summary, the board of review contends the comparables are within 300 feet of the subject, on the same street as the subject, and have similarly sized lots as the subject.

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 Board finds the best evidence of assessment equity to be the comparables submitted by the board of review as these comparables are more similar to the subject property in location than are the comparables provided by the appellant. The record disclosed the board of review comparables have the same assessment neighborhood code as the subject, are located within 274 feet of the subject property, and are along the same street and within the same block as the subject. These comparables are slightly smaller than the subject site and have land assessments that range from \$93,819 to \$94,602 which equates to either \$7.82 or \$7.91 per square foot of land area. The subject's land assessment of \$94,728 or \$7.82 per square foot of land area is supported by the best comparables in this record on a per square foot of land area basis. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land 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: February 20, 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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