



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

APPELLANT: Michael Pinsel
DOCKET NO.: 23-00119.001-R-1
PARCEL NO.: 16-23-413-031

The parties of record before the Property Tax Appeal Board are Michael Pinsel, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. in Chicago; 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: \$194,559
IMPR.: \$895,448
TOTAL: \$1,090,007

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 2023 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 2-story dwelling of brick exterior construction with 8,256 square feet of living area. The dwelling is approximately 17 years old. Features of the home include a finished walk out basement, central air conditioning, five fireplaces, a garage with 656 square feet of building area, and an indoor inground swimming pool.¹ The property has an approximately 46,300 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 three suggested equity comparables that are in the same assessment neighborhood code as the subject property. The comparables are improved with either 2-story or 2.5-story dwellings of brick or stone and wood siding exterior construction ranging in size from 7,840 to 9,552 square feet of living area that are

¹ Additional details of the subject property were found in the Multiple Listing Service (MLS) submitted by the board of review which was not refuted by the appellant in any rebuttal period. The MLS disclosed that the subject property was listed January 30, 2024, for \$3,500,000.

either 15 or 17 years old. Each comparable has a basement, two with finished area, central air conditioning, from two to five fireplaces and a garage ranging from 752 to 1,092 square feet of building area. Comparable #1 has an inground swimming pool. The comparables have improvement assessments ranging from \$595,577 to \$707,450 or from \$73.06 to \$90.24 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$795,449 or \$96.35 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$1,090,007. The subject property has an improvement assessment of \$895,448 or \$108.46 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables that are in the same assessment neighborhood code as the subject property. The comparables are improved with either 1.75-story or 2-story dwellings of stone, brick or wood siding exterior construction ranging in size from 6,874 to 8,888 square feet of living area that range in age from 13 to 22 years old. Each comparable has a basement with finished area, central air conditioning, either four or seven fireplaces and a garage ranging in size from 840 to 1,050 square feet of building area. Comparables #2, #3 and #4 each have an inground swimming pool. The comparables have improvement assessments ranging from \$743,200 to \$1,052,171 or from \$102.63 to \$134.09 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant pointed out differences in board of review comparables #1 and #4 being smaller in dwelling size when compared to the subject.

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 parties submitted seven suggested comparables for the Board's consideration. The Board has given less weight to the appellant's comparable #3 as well as board of review's comparables #1 and #4 due to their substantial differences from the subject in dwelling size. The Board has given reduced weight to appellant's comparable #2 due to its considerably lower improvement assessment when compared to other comparables in this record.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 along with board of review comparables #2 and #3. The Board finds that these comparables are most similar to the subject in location, age, dwelling size and features. These most similar comparables have improvement assessments ranging from \$707,450 to \$1,052,171 or from \$90.24 to \$118.38 per square foot of living area. The subject property has an improvement assessment of \$895,448 or \$108.46 per square foot of living area, which falls within the range established by the best

comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment 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: _____

August 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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COUNTY

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