FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Robert Heymann
DOCKET NO.: 23-00137.001-R-1
PARCEL NO.: 17-31-302-097

The parties of record before the Property Tax Appeal Board are Robert Heymann, 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:	$102,629
IMPR.:	$333,923
TOTAL:	$436,552

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 parties appeared before the Property Tax Appeal Board on August 27, 2024 for a hearing at the Lake County Board of Review's office in Waukegan pursuant to prior written notice dated May 17, 2024. Appearing on behalf of the appellant was Abby L. Strauss, of Shiller Law P.C., and appearing on behalf of the Lake County Board of Review was Jack Perry, Mass Appraisal Specialist.

The subject property consists of a 2-story dwelling of brick exterior construction with 4,026 square feet of living area. The dwelling was constructed in 2001 and is approximately 22 years old. Features of the home include a basement with finished area,[1] central air conditioning, two fireplaces, and a 462 square foot garage. The property has an approximately 14,362 square foot site and is located in Highland Park, Moraine Township, Lake County.

[1] At hearing, the appellant agreed that the subject has finished basement area as reported by the board of review.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables located within the same assessment neighborhood code as the subject and from 0.13 of a mile to 1.29 miles from the subject. The comparables are improved with 2-story homes of brick, wood siding, or stone exterior construction ranging in size from 4,110 to 4,323 square feet of living area. The dwellings were built from 1910 to 1946. Each home has a basement, central air conditioning, one to four fireplaces, and a garage ranging in size from 332 to 501 square feet of building area. The comparables have improvement assessments ranging from $180,466 to $216,683 or from $43.91 to $51.60 per square foot of living area.

At hearing, Strauss argued the board of review's comparables #2 and #3 have larger garages than the subject and the board of review's comparable #5 is a larger home with two more fireplaces than the subject. Strauss asserted the appellant's comparables are more similar to the subject in dwelling size and garage size than the board of review's comparables. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to $233,924.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $436,552. The subject property has an improvement assessment of $333,923 or $82.94 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within the same assessment neighborhood code as the subject and from 0.09 of a mile to 1.21 miles from the subject. The comparables are improved with 2-story homes of brick, stone, or stucco exterior construction ranging in size from 3,954 to 4,656 square feet of living area. The dwellings were built from 2002 to 2005 and range in age from 18 to 21 years old. Each home has a basement with finished area, central air conditioning, one to four fireplaces, and a garage ranging in size from 483 to 836 square feet of building area. The comparables have improvement assessments ranging from $329,595 to $389,789 or from $81.17 to $84.83 per square foot of living area.

At hearing, Perry argued the appellant's comparables are older homes than the subject and are not good units of comparison for assessment equity. Perry contended the board of review's comparables are the best comparables in the record and support the subject's assessment. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the board of review's comparable #5 differs from the subject in dwelling size.

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 ten equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and to the board of review's comparables #1, #3, and #5, due to substantial differences from the subject in dwelling size or age and/or are located more distant from the subject than the other comparables in this record.

The Board finds the best evidence of assessment equity to be the board of review's comparables #2 and #4, which are more similar to the subject in dwelling size, age and location, although one of these comparables has a much larger garage than the subject, suggesting a downward adjustment to this comparable would be needed to make them more equivalent to the subject. These two most similar comparables have improvement assessments of $329,595 and $339,884 or $83.36 and $84.63 per square foot of living area, respectively. The subject's improvement assessment of $333,923 or $82.94 per square foot of living area is bracketed by the best comparables in terms of total improvement assessment and falls below the two best comparables on a per square foot basis. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, 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:

C E R T I F I C A T I O N

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: September 17, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Robert Heymann, by attorney:
Abby L. Strauss
Schiller Law P.C.
33 North Dearborn
Suite 1130
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085