



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

APPELLANT: Adam Reich
DOCKET NO.: 23-00304.001-R-1
PARCEL NO.: 16-36-307-008

The parties of record before the Property Tax Appeal Board are Adam Reich, the appellant, by attorney Glenn L. Udell of Brown, Udell, Pomerantz, DelRahim 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 **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: \$75,037
IMPR.: \$208,260
TOTAL: \$283,297

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 two-story dwelling of brick exterior construction with 3,204 square feet of living area.¹ The dwelling is approximately 58 years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace, 3½ bathrooms and a 512 square foot garage. The property has an approximately 16,514 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 five equity comparables that have the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 2,816

¹ The Board finds the best description of the subject property is found in the subject's property record card provided by the board of review.

to 3,589 square feet of living area. The dwellings are from 56 to 59 years old. Four comparables reportedly each have a crawl space foundation and partial basement, three of which have finished area and comparable #5 has a crawl space foundation.² Each comparable has central air conditioning, a fireplace, 2½ to 4½ bathrooms and a garage ranging in size from 440 to 550 square feet of building area. The comparables have improvement assessments that range from \$164,717 to \$209,340 or from \$53.60 to \$59.31 per square foot of living area.

Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$185,025 or \$57.75 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 \$290,801. The subject property has an improvement assessment of \$215,764 or \$67.34 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject. The comparables area improved with two-story dwellings of stucco, wood siding or brick exterior construction ranging in size from 3,233 to 3,336 square feet of living area. The dwellings are from 39 to 58 years old. The comparables each have a full basement with finished area, central air conditioning, a fireplace, 2½ to 4 bathrooms and a garage ranging in size from 484 to 598 square feet of building area. The comparables have improvement assessments ranging from \$195,757 to \$217,748 or from \$60.55 to \$65.27 per square foot of living area.

The board of review submitted a Multiple Listing Service (MLS) datasheet depicting the subject was rehabbed in 2010 prior to the July 2019 purchase for a price of \$855,000.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's counsel erroneously stated the "Cook County Assessor" has proposed a 2023 assessment and that the "Property Tax Appeal Board ('PTAB')" provided evidence, where in actual fact the 2023 final assessment for the subject property was determined by the Lake County Board of Review as depicted in the "Notice of Findings by the Lake County Board of Review" and the evidence the appellant is referring to was also provided by the Lake County Board of Review. The appellant's counsel pointed out differences between the board of review comparables and the subject property.

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

² Additional descriptive characteristics for the appellant's comparables are found in the supplemental grid analysis provided by the appellant.

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 nine suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #3 and #5 which lack basement finish and/or a basement foundation. The Board has given reduced weight to board of review comparables #1, #2 and #4 due to their newer dwelling ages when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2 and #4, along with board of review comparable #3, which are similar to the subject in location, dwelling size, design, age and some features. These four comparables have improvement assessments that range from \$164,717 to \$212,576 or from \$58.49 to \$65.03 per square foot of living area. The subject's improvement assessment of \$215,764 or \$67.34 per square foot of living area falls above the range established by the best comparables in the record. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's improvement 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: _____

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

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

APPELLANT

ADAM REICH, by attorney:
Glenn L. Udell
Brown, Udell, Pomerantz, DelRahim
180 North La Salle Street
Suite 2850
Chicago, IL 60601

COUNTY

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