



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

APPELLANT: Maxwell Yaffe
DOCKET NO.: 23-00736.001-R-1
PARCEL NO.: 16-34-201-077

The parties of record before the Property Tax Appeal Board are Maxwell Yaffe, the appellant, by attorney Kyle Gordon Kamego, of Robert H. Rosenfeld & Associates, LLC in Northbrook, 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: \$53,604
IMPR.: \$238,541
TOTAL: \$292,145

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 3,818 square feet of living area. The dwelling was constructed in 1991 and is approximately 32 years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace, and a 528 square foot garage. The property has a 13,379 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 four equity comparables improved with three, 2-story dwellings and one, 1.5-story dwelling of brick exterior construction that range in size from 3,703 to 3,990 square feet of living area. The homes were constructed from 1950 to 1968 and are from 55 to 73 years old. Each comparable has a full basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 483

to 687 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from 0.10 to 0.79 of a mile from the subject property. The comparables have improvement assessments that range from \$197,108 to \$241,509 or from \$53.11 to \$60.53 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$217,244 or \$56.90 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 \$292,145. The subject property has an improvement assessment of \$238,541 or \$62.48 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 improved with two-story dwellings of brick or stucco exterior construction ranging in size from 3,216 to 3,700 square feet of living area. The homes range in age from 26 to 33 years old. Each comparable has a full basement with finished area, central air conditioning, a fireplace, and a garage ranging in size from 528 to 960 square feet of building area. One of the comparables also has an in-ground swimming pool. The comparables are on the same street and share the same assessment neighborhood code as the subject and are located within 0.06 of a mile from the subject property. The comparables have improvement assessments ranging from \$206,375 to \$246,678 or from \$63.57 to \$66.67 per square foot of living area.

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 record contains eight equity comparables submitted by the parties to support their respective positions. The Board gives less weight to the appellant's comparables due to differences from the subject in terms of age. The appellant's comparables are from 23 to 41 years older than the subject dwelling, which is 32 years old. The Board gives less weight to the board of review's comparable #4 based on differences from the subject in terms of dwelling size. The Board finds the best evidence of assessment equity to be the remaining comparables, which are improved with dwellings that are relatively similar to the subject in location, size, age, style, and features, although adjustments to these comparables to account for differences in some features, would be needed to make them more equivalent to the subject. These comparables are all located on the same street and within 0.06 of a mile from the subject, range in size from 3,563 to 3,700 square feet of living area and are either 26 or 32 years old. Their improvement assessments range from \$226,489 to \$246,678 or from \$63.57 to \$66.67 per square foot of living area. The subject's improvement assessment of \$238,541 or \$62.48 per square foot of living area falls within the range established by the best comparables in this record on an overall improvement assessment basis and below the range on per square foot basis. Based on this record 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: _____

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: _____

October 15, 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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