



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

APPELLANT: Steven Rogin
DOCKET NO.: 23-01942.001-R-1
PARCEL NO.: 16-25-101-004

The parties of record before the Property Tax Appeal Board are Steven Rogin, 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: \$93,206
IMPR.: \$167,199
TOTAL: \$260,405

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 3,088 square feet of living area. The dwelling was built in 1941 and is approximately 82 years old. The home was remodeled in 2007 and has an effective age of 1970. Features of the home include a basement with finished area,¹ central air conditioning, two fireplaces on one stack, and a 525 square foot garage. The property has an approximately 12,000 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 nine equity

¹ The best description of the subject's basement was found in the property record card presented by the board of review which disclosed the basement is finished with 1,265 square feet of finished area and the subject has two fireplaces on one stock. This was unrefuted by the appellant in rebuttal.

comparables that are located in the subject's assessment neighborhood and within 0.57 of a mile from the subject. The comparables are improved with 2-story dwellings ranging in size from 3,003 to 3,200 square feet of living area. The homes are from 51 to 174 years old. The comparables each have a basement, five of which have finished area. Each dwelling has central air conditioning, one fireplace, and a garage that ranges in size from 200 to 723 square feet of building area. The comparables have improvement assessments ranging from \$104,566 to \$211,754 or from \$34.72 to \$70.05 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$149,274 or \$48.34 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 \$260,405. The subject property has an improvement assessment of \$167,199 or \$54.14 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 are located in the subject's assessment neighborhood and within 0.58 of a mile from the subject. The comparables are improved with 2-story dwellings of brick exterior construction ranging in size from 2,678 to 3,408 square feet of living area. The homes are from 68 to 88 years old. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning, from one to three fireplaces, and a garage that ranges in size from 294 to 484 square feet of building area. The comparables have improvement assessments ranging from \$145,396 to \$187,611 or from \$54.29 to \$57.19 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 parties submitted a total of thirteen suggested equity comparables to support their respective positions. The Board gives less weight to the appellant's comparables #1, #2, #4, #5, #6, #8, and #9 as well as board of review comparables #1, #3, and #4 due to differences from the subject in age, dwelling size, and/or basement finish.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3 and #7 as well as board of review comparable #2 which are overall more similar to the subject in location, design, age, dwelling size, and other features. These comparables have improvement assessments ranging from \$145,157 to \$164,697 or from \$48.34 to \$57.19 per square foot of living area. The subject's improvement assessment of \$167,199 or \$54.14 per square foot of living area falls within the range established by best comparables in this record. Based on this evidence and after considering adjustments to the best comparables for differences from the

subject property, 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: _____

November 19, 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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