



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

APPELLANT: Alex Green
DOCKET NO.: 23-03036.001-R-1
PARCEL NO.: 16-27-402-035

The parties of record before the Property Tax Appeal Board are Alex Green, the appellant, by attorney Anthony DeFrenza of the Law Office of DeFrenza & Mosconi PC 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: \$50,393
IMPR.: \$255,953
TOTAL: \$306,346

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 3,448 square feet of living area. The dwelling was constructed in 2001 and is approximately 22 years old. Features of the home include a 2,361 square foot basement with 1,890 square feet of finished area, central air conditioning, 4½ bathrooms, a fireplace and a garage with 440 square feet of building area. The property has an approximately 11,941 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on six equity comparables that have the same assessment neighborhood code as the subject and are located within .95 of a mile from the subject property. The comparables are improved with 2-

story or 2½-story¹ dwellings of brick exterior construction ranging in size from 3,363 to 3,700 square feet of living area. The dwellings are from 18 to 35 years old. The property record cards provided by the appellant disclosed that each comparable has a basement ranging in size from 1,439 to 1,845 square feet, five of which have from 854 to 1,402 square feet of finished area. Each comparable has central air conditioning, 2½ to 4½ bathrooms, one or two fireplaces and a garage ranging in size from 441 to 960 square feet of building area. The comparables have improvement assessments that range from \$206,313 to \$263,717 or from \$61.35 to \$73.32 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$229,378 or \$66.52 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 \$306,346. The subject has an improvement assessment of \$255,953 or \$74.23 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 and are located within .95 of a mile from the subject property. The board of review's comparables #2 and #3 are the same properties as the appellant's comparables #3 and #4, respectively. The comparables are improved with 2-story or 2½-story dwellings of brick or wood siding exterior construction ranging in size from 3,404 to 3,597 square feet of living area. The dwellings are from 17 to 26 years old. The comparables each have a basement ranging in size from 1,439 to 1,826 square feet, three of which have from 1,151 to 1,402 square feet of finished area. Each comparable has central air conditioning, 3½ or 4½ bathrooms, one or two fireplaces and a garage ranging in size from 441 to 483 square feet of building area. The comparables have improvement assessments that range from \$227,337 to \$263,717 or from \$64.22 to \$73.32 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, counsel for the appellant contended that three of the four board of review comparables were located further away from the subject, two of the four comparables are identical to two of the comparables provided by the appellant, and board of review comparable #4 has an unfinished basement and no rec room. Counsel asserted that the appellant's comparables are more appropriate to evaluating the assessment of the subject property than the comparable properties provided by the Lake County Board of Review based on their characteristics and proximity 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

¹ According to the property record card provided by the appellant, comparable #3 is a 2½-story dwelling.

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 eight equity comparables for the Board's consideration, as two comparables were common to both parties. The Board has given less weight to the appellant's comparables #1, #2, #5 and #6 which are less similar to the subject in dwelling size or age than other comparables in the record. The Board has also given less weight to the appellant's comparable #6 and board of review comparable #4 due to their lack of basement finish, a feature of the subject.

The Board finds the best evidence of assessment equity to be the parties' common comparables, appellant's comparable #3/board of review comparable #2 and appellant's comparable #4/board of review comparable #3, along with board of review comparable #1, which are relatively similar to the subject in location and overall, more similar to the subject in dwelling size, age and some features. However, the Board finds these three comparables have smaller basement areas with less finish and one comparable has a fewer number of bathrooms, when compared to the subject, suggesting upward adjustments would be required to make the comparable more equivalent to the subject. Conversely, one comparable has an additional fireplace, suggesting a downward adjustment for this feature would be necessary. Nevertheless, these three comparables have improvement assessments ranging from \$242,085 to \$263,717 or from \$70.32 to \$73.32 per square foot of living area. The subject's improvement assessment of \$255,953 or \$74.23 per square foot of living area falls within the range established by the best comparables in the record in terms of total improvement assessment but above the range on a per square foot basis, which appears to be logical given the subject's superior basement size and additional basement finish. Based on this record and after considering 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: _____

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: _____

January 21, 2025



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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