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

APPELLANT: Alan Nusinow
DOCKET NO.: 25-01709.001-R-1
PARCEL NO.: 16-35-106-011

The parties of record before the Property Tax Appeal Board are Alan Nusinow, the appellant, by Robert Rosenfeld, attorney-at-law 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:** | $94,257 |
| **IMPR.:** | $274,592 |
| **TOTAL:** | $368,849 |

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 2025 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 is improved with a one-story dwelling of brick exterior construction that contains 2,665 square feet of living area. The dwelling was constructed in 1980 and is approximately 45 years old. Features of the property include a crawl space foundation, central air conditioning, one fireplace, three bathrooms, and an attached garage with 460 square feet of building area. The property has a 4,748 square foot site located in Highland Park, Moraine Township, Lake County.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with 45-year-old one-story dwellings of brick exterior construction that have either 2,565 or 2,665 square feet of living area. Each comparable has a crawl space foundation, central air conditioning, one fireplace, 2½ or 3 bathrooms, and a garage with 460

square feet of building area. The comparables have the same neighborhood code as the subject property and are located along the same street and within approximately .10 of a mile from the subject property. These properties have improvement assessments ranging from $247,359 to $261,516 or from $96.44 to $98.91 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $260,603.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $368,849. The subject property has an improvement assessment of $274,592 or $103.04 per square foot of living area. In support of its contention of the correct assessment the board of review submitted a copy of the subject's property record card and information on four equity comparables. The subject's property record card disclosed the dwelling was constructed in 1980, was remodeled in 2017 and has an effective construction date of 2005, resulting in an effective age of 20 years old.

The equity comparables submitted by the board of review are improved with one-story dwellings of brick exterior construction that have either 2,565 or 2,665 square feet of living area. Each comparable is 45 years old with central air conditioning, one fireplace, 2½ or 3 bathrooms, and a garage with 460 square feet of building area. These properties have the same neighborhood code as the subject property and are located along the same street and within .11 of a mile from the subject property. The improvement assessments range from $256,875 to $274,592 or from $100.15 to $103.04 per square foot of living area.

## 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 information on eight comparables that are similar to the subject in location, chronological age, size, style, exterior construction and most features. Four of the comparables have ½ less bathroom than the subject indicating upward adjustments to the comparables to make them more equivalent to the subject for this difference would be appropriate. Additionally, the record disclosed that due to remodeling the subject has an effective age of approximately 20 years old, indicating the subject property may be superior to the comparables in age and/or condition that may require upward adjustments to make the comparables more equivalent to the subject for this difference. These comparables have improvement assessments that ranged from $247,359 to $274,592 or from $96.44 to $103.04 per square foot of living area. The subject's improvement assessment of $274,592 or $103.04 per square foot of living area falls at the high end of the range established by the comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett,* 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

Based on this record, after considering the appropriate adjustments to the comparables, 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: November 17, 2026

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 9-215 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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