



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

APPELLANT: Robert Trattner  
DOCKET NO.: 18-01871.001-R-1  
PARCEL NO.: 14-33-401-016

The parties of record before the Property Tax Appeal Board are Robert Trattner, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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 **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:** \$53,222  
**IMPR.:** \$135,093  
**TOTAL:** \$188,315

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 2018 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 wood siding exterior construction with 2,894 square feet of living area. The dwelling was constructed in 1989. Features of the home include an unfinished basement,<sup>1</sup> central air conditioning, a fireplace and a 682 square foot garage along with a 320 square foot deck and a 150 square foot open porch. The property has a 60,735 square foot site and is located in Deer Park, Ela Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement; no dispute was raised concerning the land assessment. In support of this argument, the appellant submitted information on three equity comparables located from .06 of a

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<sup>1</sup> The assessing officials recorded the basement as unfinished and provided a copy of the Multiple Listing Service (MLS) data sheet concerning the recent sale of the subject which indicated the subject has a "full professionally finished basement w/brand new carpet."

mile to 1.77-miles from the subject. The subject and each comparable share the same neighborhood code assigned by the assessor. The comparables consist of two-story dwellings of wood siding exterior construction which were built from 1986 to 1989. The dwellings range in size from 2,732 to 3,292 square feet of living area and feature unfinished basements, central air conditioning, a fireplace and a garage ranging in size from 636 to 768 square feet of building area. Comparable #3 has a 300 square foot deck and a 240 square foot patio. The comparables have improvement assessments ranging from \$80,140 to \$102,334 or from \$28.50 to \$33.92 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$90,205 or \$31.17 per square foot of living area.

In response to the appellant's evidence, the board of review noted that the subject property was purchased in June 2018 for \$565,000 or \$195.23 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 \$188,315. The subject property has an improvement assessment of \$135,093 or \$46.68 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located from 1.292 to 2.229-miles from the subject. The subject and each comparable share the same neighborhood code assigned by the assessor. The comparables consist of two-story dwellings of wood siding exterior construction which were built from 1985 to 1990. The dwellings range in size from 2,816 to 2,892 square feet of living area and feature unfinished basements, central air conditioning, a fireplace and a garage ranging in size from 506 to 794 square feet of building area. Each comparable has a deck or patio area ranging in size from 225 to 348 square feet and two of the comparables have open porches of 236 and 252 square feet, respectively. The comparables have improvement assessments ranging from \$139,875 to \$154,515 or from \$49.11 to \$53.43 per square foot of living area.

In addition, the grid analysis depicts that the comparables sold from August 2017 to April 2018 for prices ranging from \$559,900 to \$630,000 or from \$198.83 to \$221.21 per square foot of living area, including land.

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

### **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 parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #2 as these properties lack the additional amenities of deck and/or porch features which are features of the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #3 and the board of review comparables which have varying degrees of similarity to the subject dwelling. These comparables had improvement assessments that ranged from \$92,657 to \$154,515 or from \$33.92 to \$53.43 per square foot of living area. The subject's improvement assessment of \$135,093 or \$46.68 per square foot of living area falls within the range established by the best comparables in this record and which is particularly well-supported by board of review comparable #2 that is similar in age, design, exterior construction, dwelling size, basement size and most features. 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: June 16, 2020



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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