



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

APPELLANT: David Kaufman
DOCKET NO.: 20-02069.001-R-1
PARCEL NO.: 16-22-305-027

The parties of record before the Property Tax Appeal Board are David Kaufman, 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: \$45,131
IMPR.: \$236,653
TOTAL: \$281,784

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 2020 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 wood siding exterior construction with 4,152 square feet of living area.¹ The dwelling was constructed in 1999 and is approximately 21 years old. Features of the home include a full basement with a recreation room containing 1,637 square feet of finished area, central air conditioning, two fireplaces, and an attached garage containing 768 square feet of building area. The property has a site measuring approximately 9,670 square feet 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 a grid containing information on four equity comparables located in the same assessment neighborhood code as is assigned to the

¹ Some descriptive information was drawn from the subject's property record card submitted by the board of review and not refuted by the appellant.

subject property. The comparables consist of 2-story homes² of brick, frame, or Dryvit exterior construction that range in size from 4,297 to 4,821 square feet of living area. The homes were built from 1996 to 1999 and each one features an unfinished basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 680 to 825 square feet of building area. The comparables have improvement assessments that range from \$224,241 to \$246,571 or from \$51.15 to \$54.36 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$218,114 or \$52.53 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 \$281,784. The subject property has an improvement assessment of \$236,653 or \$57.00 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 in the same assessment neighborhood code as is assigned to the subject property. The board of review comparable #1 is the same property as appellant's comparable #2. The comparables consist of 2-story dwellings with wood siding or Dryvit exteriors ranging in size from 3,669 to 4,297 square feet of living area. The homes were built from 1996 to 2001 and each one features a full basement, one with recreation room containing 1,512 square feet of finished area. Each comparable also features central air conditioning, one or two fireplaces, and an attached garage ranging in size from 672 to 720 square feet of building area. The comparables have improvement assessments that range from \$189,889 to \$228,887 or from \$51.75 to \$56.10 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 that 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 (including one common comparable) in support of their positions before the Property Tax Appeal Board. The Board gave reduced weight to appellant's comparable #1 and board of review comparable #3 due to their significantly differing dwelling sizes relative to the subject. The Board finds the best evidence of equity in assessment to be appellant's comparables #2, #3, and #4, along with board of review comparables #1 and #2 as these comparables are most similar to the subject in dwelling size as well as location, design, age, and most amenities. However, all but one of the parties'

² Although the appellant's grid lacks descriptive information regarding the design of the comparable homes, given the size of the total above-ground living areas in relation to the size of the basement areas, the Board finds that the comparable dwellings are each 2-story homes.

comparables lack a finished basement area which is a feature of the subject dwelling. Therefore, upward adjustments are appropriate to the comparables with unfinished basements in order to make them more equivalent to the subject. The Board finds that the most similar comparables in this record range in improvement assessments from \$224,241 to \$245,911 or from \$52.19 to \$56.10. The subject's improvement assessment of \$236,653 or \$57.00 per square foot of living area falls within the range established by the best comparables in this record in terms of overall improvement assessment and slightly above the range on a per square foot of living area basis. However, considering the subject's recreation room in the basement containing 1,637 square feet of finished area which all but one comparable lack, the subject's slightly higher price per square foot of living area is supported. Based on this record, and after making appropriate adjustments to the comparables for differences from the subject such as finished basement area, the Board finds that the appellant did not establish by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, no reduction in the subject's improvement assessment is warranted.

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 22, 2022



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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