



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

APPELLANT: Jeffrey Smith  
DOCKET NO.: 21-01903.001-R-1  
PARCEL NO.: 16-36-123-021

The parties of record before the Property Tax Appeal Board are Jeffrey Smith, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & 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:** \$77,423  
**IMPR.:** \$44,234  
**TOTAL:** \$121,657

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 2021 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 one-story dwelling of brick exterior construction with 1,351 square feet of living area. The dwelling was constructed in 1951 and is approximately 70 years old. Features of the home include a concrete slab foundation, central air conditioning, a fireplace, and a garage containing 336 square feet of building area. The property has an approximately 11,210 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within .79 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of one-story dwellings of wood siding or brick exterior construction ranging in size from 1,242 to 1,518 square feet of living area. The homes are 61 to

83 years old. Each dwelling has central air conditioning. Two comparables each have a fireplace, three comparables each have a basement with two having finished area, one comparable has a concrete slab foundation, and one comparable has a 288 square foot garage. The comparables have improvement assessments ranging from \$37,003 to \$42,414 or from \$27.21 to \$30.75 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$38,942 or \$28.82 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 \$121,657. The subject property has an improvement assessment of \$44,234 or \$32.74 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 located within .63 of a mile of the subject and within the subject's assessment neighborhood.<sup>1</sup> The comparables consist of one-story dwellings of brick exterior construction ranging in size from 1,203 to 1,484 square feet of living area. The homes were built from 1955 to 1959. Each dwelling has central air conditioning and a fireplace. Two comparables each have a basement with one having finished area, one comparable has a crawl-space foundation, and one comparable has a concrete slab foundation. Three comparables each have a garage ranging in size from 260 to 550 square feet of building area. The comparables have improvement assessments ranging from \$41,264 to \$60,428 or from \$34.30 to \$49.55 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 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 eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #1, #2, and #4, as well as board of review comparables #2 and #4, due to differences in foundation relative to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #3 and board of review comparables #1 and #3, which are similar to the subject in age, location, dwelling size, and some features, noting that two of the comparables lack a garage suggesting upward adjustments would be necessary to make them more equivalent to the subject. These comparables have improvement assessments that range from \$38,536 to \$53,877 or from \$29.48

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<sup>1</sup> Comparable #4 is a duplicate of comparable #2. For ease of reference, the comparables have been renumbered #1 through #4.

to \$36.31 per square foot of living area. The subject's improvement assessment of \$44,234 or \$32.74 per square foot of living area falls within the range established by the best comparables in this record. 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:

September 19, 2023



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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