



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

APPELLANT: Hal Emalfarb
DOCKET NO.: 21-01905.001-R-1
PARCEL NO.: 16-26-202-054

The parties of record before the Property Tax Appeal Board are Hal Emalfarb, 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: \$20,599
IMPR.: \$175,084
TOTAL: \$195,683

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 condominium of brick exterior construction with 2,997 square feet of living area. The dwelling was constructed in 1991 and is approximately 30 years old. Features of the home include a concrete slab foundation and central air conditioning. The property has a 3,000 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 the subject's assessment neighborhood. The comparables consist of one-story condominiums of brick exterior construction ranging in size from 2,792 to 2,997 square feet of living area. The homes are each 30 years old. Each dwelling has a concrete slab foundation and central air conditioning. The comparables have improvement assessments

ranging from \$115,743 to \$124,242 or either \$41.52 or \$41.56 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$124,375 or \$41.50 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 \$195,683. The subject property has an improvement assessment of \$175,084 or \$58.42 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within the subject's assessment neighborhood. The comparables consist of one-story condominiums of brick exterior construction ranging in size from 2,147 to 2,792 square feet of living area. The homes were each built in 1991. Each dwelling has a concrete slab foundation and central air conditioning. The comparables have improvement assessments ranging from \$114,050 to \$172,508 or from \$53.12 to \$61.79 per square foot of living area. The board of review also submitted a memorandum noting that the subject property was the subject matter of an appeal under Docket No. 20-02176, and the subject's assessment was reduced by agreement of the parties. The board of review argued that the subject's assessment should be sustained based on Sec. 16-185 of the Property Tax Code. 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.

As an initial matter, the Board takes judicial notice that the subject property was the subject matter of an appeal for the 2020 tax year in which a decision was issued by the Property Tax Appeal Board reducing the subject's assessment to \$195,683. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record discloses that the subject property is an owner-occupied dwelling¹ and that the 2020 and 2021 tax years are within the same general assessment period. Furthermore, the decision of the Property Tax Appeal Board for the 2020 tax year has not been reversed or modified upon review and there was no evidence in the record that the property sold establishing a different fair cash value. The record also discloses that in tax year 2021 a township equalization factor of 1.0000 was applied in Moraine Township. Applying section 16-185 of the Property Tax Code results in an assessment of \$195,683, which is equivalent to the 2021 assessment of the subject property as established by the Lake County Board of Review. After considering the requirements of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

As a final point, the Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparables #1 and #3, which are similar to the subject in age, location, dwelling size, and features. These comparables have improvement assessments that range from \$115,743 to \$172,508 or from \$41.52 to \$61.79 per square foot of living area. The subject's improvement assessment of \$175,084 or \$58.42 per square foot of living area falls within the range established by the best comparables in this record on a per-square-foot basis. Less weight was given the remaining comparables submitted by the board of review due to differences in dwelling size when compared to the subject. 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.

¹ While the appellant disclosed that the subject was not owner-occupied, the board of review presented evidence, which was not refuted by the appellant, that the subject received a general homestead exemption for 2021.

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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